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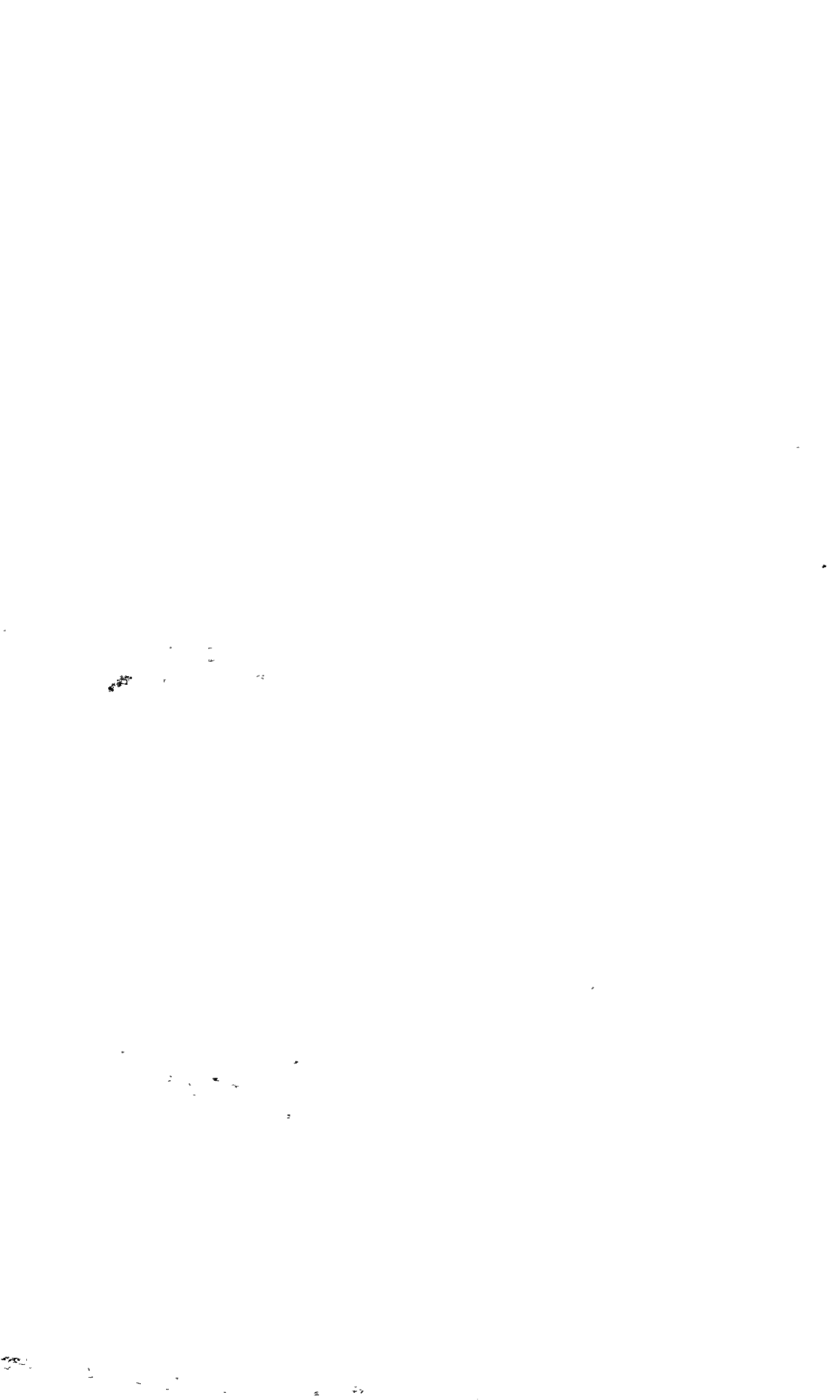
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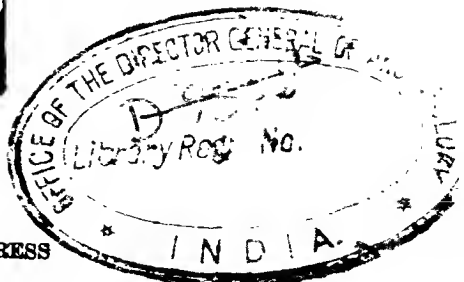
**APPROPRIATION    ACCOUNTS**  
**OF THE**  
**CENTRAL GOVERNMENT (CIVIL)**  
**AND THE**  
**REPORT**  
**OF THE ACCOUNTANT GENERAL,**  
**CENTRAL REVENUES THEREON**  
**FOR THE YEAR**  
**1929-30**

Compiled by  
**A. J. CURRIE,**  
Accountant-General, Central Revenues.



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## PREFATORY REMARKS.

This report deals mainly with grants for Civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India and with the grants for certain debt heads for which definite grants have been sanctioned. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place a record of, and, where necessary, a commentary on, all the Civil transactions relating to the Central Government (excluding Railway and Posts and Telegraphs transactions), so as to facilitate consideration by the Committee on Public Accounts and the Finance Department.

Where accounts have been separated from audit, the appropriation accounts are prepared by the separate accounting officers of the departments and these accounts are received through the Audit Officers concerned who endorse a certificate of correctness as a result of their test-audit.

2. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation, though, in the process, and in order to provide a co-ordinating influence and secure a certain uniformity of treatment, he is compelled to edit the material furnished to him and often to enter into protracted correspondence with various officers.

The Accountant General, Central Revenues, has also been authorised to omit any paragraphs furnished by Audit Officers in India which, in his opinion, are not important enough for mention in the Report as 'Important Comments' under the accounts or elsewhere.

3. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

- (i) Those discovered by accounts and pursued by accounts (P).
- (ii) Those discovered by accounts and pursued by audit (Q).
- (iii) Those discovered by audit and pursued by accounts (R).
- (iv) Those discovered by audit and pursued by audit (S).
- (v) Those discovered and pursued more or less simultaneously both by audit and accounts (T).

It has been decided that all irregularities of an important nature should be mentioned in the Report on the Appropriation Accounts, irrespective of the agency which discovered or pursued them. In order to prevent all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has

been derived, the relevant paragraphs of the comments below the appropriation accounts have been distinguished by the guide letters as noted above.

4. The Report contains five main chapters, *viz.*, (i) Introductory, (ii) Changes of the year under report, (iii) General review of the results of Appropriation Audit, (iv) Points outstanding from previous Reports and (v) Appropriation Accounts with comments thereon.

5. A general index has been appended to the Report.

6. The Public Accounts Committee in paragraph 38 of their Report on the Appropriation Accounts for 1924-25 commented on the size of the Appropriation Accounts and Report thereon and expressed a desire that its size should be reduced. In the present Report an endeavour has been made to cut down the bulk by various methods which have been fully explained in Chapter II "Changes of the year under report".

A. J. CURRIE,  
*Accountant-General,*  
*Central Revenues.*

NEW DELHI;

*The 6th March, 1931.*

## CHAPTER I.—INTRODUCTORY.

*(Any figure in this Report unless preceded by the "Rs." sign, represents rupees in thousands.)*

**1. Object of the Report.**—The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of all the expenditure of the year, whether voted or non-voted, in the form of a separate appropriation account for each grant, with the more important observations which the audit officers consider it necessary to make as a result of audit investigation. The Report constitutes the "Appropriation Accounts of the Governor General in Council and the Report of the Audit Officer thereon" mentioned in Rule 51 of the Indian Legislative Rules. It is transmitted by the Auditor General with his comments to the Governor General in Council for consideration of the Government of India and for submission by them to the Committee on Public Accounts. The Report is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required under the statutory rules, with his detailed comments on the Report and other comments of a general nature.

**2. Constitution and Functions of the Committee on Public Accounts.**—This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly:—

- (i) every re-appropriation from one grant to another grant;
- (ii) every re-appropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The Committee is entitled to offer criticism and recommendations upon any matter discussed in the Report as well as in the Appropriation Accounts or in the Auditor General's forwarding comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

**3. General Remarks.**—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, that whilst they are framed on the best information available, and, in the great majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein. It may also be remembered that they necessarily deal only with the small percentage of cases which are important enough to require comment or investigation, and afford no indication of the standard attained in the administration of public expenditure taken as a whole.

**4. Distinction between matters relating to voted and non-voted subjects.**—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the Appropriation Accounts have been printed in italics.

**5. Demands for Grants.**—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of Government. Each Demand contains, first, a statement of the total amount required, then, details by the sub-heads under which the Grant will be accounted for by the Department concerned, and lastly, a detailed estimate under each sub-head divided into items.

**6. Appropriation Accounts.**—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into sub-heads which have been adopted in the appropriation accounts. The appropriation accounts exhibit in detail the excesses and savings under individual sub-heads with reference to which financial control was exercised during the year.

The explanations for the variations have been inserted immediately below each sub-head under the Appropriation Accounts where necessary and possible. In a few cases the Controlling Officer did not accept the figures for actual expenditure under certain sub-heads as exhibited in the Appropriation Account. The Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information that may be placed before the Committee on Public Accounts by the official witnesses.

## CHAPTER II.—CHANGES OF THE YEAR UNDER REPORT.

7. *Change in the form of Accounts and Report.*—The Committee on Public Accounts in their Report on the Accounts for 1924-25 commented on the size of the Accountant General's Report and expressed a desire that it be reduced. The Report to which allusion is made consisted of 594 pages of print. The previous Report contained 680 pages and there was also a separate Appendix of 153 pages on Commercial accounts, published by the Director of Commercial Audit.

8. In the conference of Accountants General held in 1929 it was held that it was unnecessary to draw attention to minor variations as it obscures the effect of drawing attention to the more important variations. As time for the examination of the Appropriation Accounts and the Report thereon by the Public Accounts Committee is, for the present, limited, it is essential, if time is not to be wasted, that the number of points brought to the notice of the Committee should be kept within reasonable limits. The Public Accounts Committee have already desired that the bulk of the Report should be reduced and they have since decided that it is unnecessary to comment on excesses below Rs. 100 in all cases. In the present Report an endeavour has been made, in anticipation of approval of the Committee and the Auditor General to cut down the bulk of the Report :

I.—By proceeding a step further in the elimination of explanations for trivial discrepancies or variations within the following limits generally :—

*Savings.*

|                                                           |                                                                     |
|-----------------------------------------------------------|---------------------------------------------------------------------|
| (a) In all cases where the savings are less than Rs. 100. |                                                                     |
| (b) If the savings are less than Rs.                      | and are also less than.....<br>per cent. of the final appropriation |
| 500                                                       | 20                                                                  |
| 1,000                                                     | 10                                                                  |
| 5,000                                                     | 5                                                                   |
| 10,000                                                    | 3                                                                   |
| Other cases                                               | 2                                                                   |

*Excesses.*

|                                |                                                               |
|--------------------------------|---------------------------------------------------------------|
| If the excess is less than Rs. | and is also less than<br>per cent. of the final appropriation |
| 500                            | 5                                                             |
| 1,000                          | 2                                                             |
| Other cases                    | 1                                                             |

In regard to the variations under sub-heads which concern more than one Account Officer the excesses or savings occurring in the different Audit circles have not been explained in those cases where there is no appreciable discrepancy against the sub-head as a whole, *i.e.*, where the final result is reasonably accurate. Outside the percentage limits, however, the worst case contributing to the result has generally been mentioned without referring to the counterbalancing saving or excess.

II.—By eliminating the explanations or portions of explanations for savings relating to 'Pay of officers' and 'Pay of Establishments' even if outside the percentage limits, when the same are due to the following causes (i) changes of personnel (*i.e.*, when an incumbent of a post is replaced by one drawing a smaller rate of pay), (ii) posts other than those newly created not having been filled the whole time, (iii) non-utilisation or part utilisation of the provision for leave salary. It has been recognised that the best way of dealing with such defects is to make a deduction from the estimate, based on past experience, of such savings. In some cases such deductions have not been made, or they have not been sufficiently large, or they are included in lump cuts under the Grant. It would have unduly increased the bulk of the Report and led to a good deal of repetition, if the explanations furnished for the savings under these heads had been repeated in each case.

III.—By compressing into a smaller compass the wording used at the head of the accounts on each page and by doing away with the column numbers so as to occupy less space.

9. It is not intended that the percentage limits, etc., should be applied by the various Accounting Officers in India who furnish Appropriation Accounts to the Accountant General, Central Revenues, for compilation of the Report for all India, except in regard to sub-heads which wholly concern one accounting officer and the figures under which have not to be consolidated. Necessary instructions will, as usual, be separately issued by the Accountant General, Central Revenues, for the guidance of the Accounts Officers concerned. As, however, the decision of the Public Accounts Committee on this subject will not be available in time, the various Accounting Officers will continue to furnish the material for the Appropriation Accounts for 1930-31 as in the past, *i.e.*, according to the old procedure, and the Accountant General, Central Revenues, will, in the course of compilation use his discretion as to which explanations to include.

10. The bulk of the Report can be further appreciably reduced in the following two ways :—

- (i) by cutting down the number of sub-heads in the Book of Demands, and
- (ii) by putting the explanations for the variations at the foot of the page.

In regard to (i), this is entirely a question for the Finance Department to decide, and has only been mentioned here so that the matter may be considered in all its aspects. It is, however, worthy of note that the size of the Book of Demands has increased from 680 pages in 1926-27 to 898 pages in 1930-31, the number of sub-heads having gone up by about 500.

As for (ii), this was the procedure in the accounts for 1927-28 and is followed in the English Report. It is submitted for the consideration of the Public Accounts Committee as it will result in considerable saving



of space. It is anticipated that this procedure will not put the Public Accounts Committee to any great inconvenience as the important points are picked out and dealt with separately under the heading 'Important Comments'. Reversion to the old procedure will also save some clerical labour as whenever there is, at present, any change in explanations the forms have, in most cases, to be recopied as there is not sufficient space between sub-heads to carry out the alterations.

**11. Accounts of Aided Institutions.**—A new account of the receipts and expenditure relating to the Central Museum for 1929-30 has been appended to the Appropriation Account for Grant No. "54—Other Scientific Departments", as desired by the Committee on Public Accounts in paragraph 111 of their Report on the Accounts for 1928-29.

**12. Explanations for large variations from previous year's figures in the statements of financial results.**—As desired by the Committee on Public Accounts in paragraph 103 of their proceedings for the 4th July 1930 a suitable footnote has been appended to such statements explaining briefly the reasons for big variations.

**13. Subsidiary Accounts.**—(i) The Government of India have decided that the local audit of the commercial concerns in the Andamans should be conducted by the Commercial Audit Department. The *Pro forma* Profit and Loss Accounts of the Forest, Commissariat, Marine and Shipping Departments in the Andamans, which used to be appended to the Appropriation Account of the Grant for the Andamans have, with effect from 1929-30, been included in the separate Appendix of commercial concerns published by the Director of Commercial Audit.

(ii) The Store Account of the Northern India, Salt Revenue Department for 1929-30 has been excluded from the main Report and has been included in the Appendix of the Director of Commercial Audit.

(iii) A Store Account for Opium for 1929-30 relating to the Western India State Agency has, for the first time and in anticipation of approval, been appended to the Appropriation Account concerned.

**14. Changes in the number of Grants or Appropriations.**—The total number of Grants or Appropriations during the year under report is 84 against 83 in the previous year and is the net result of the following changes :—

(i) The 3 new Grants below have been opened with effect from 1929-30 :—

(1) 46 Lighthouses and Lightships.

(2) 63 Census.

(3) 93 Capital outlay on Lighthouses and Lightships.

(ii) The Appropriation for Capital outlay on Bombay Land Scheme and the Grant No. 72—A. for Miscellaneous adjustments, etc., have been discontinued from 1929-30.

**15. New Sub-heads.**—The new sub-heads opened in the Appropriation Accounts which did not appear in the Book of Demands for the year have been approved by the Finance Department.

**16. Accounts classification.**—The following are the more important changes in classification introduced during the year under review :—

- (i) With the sanction of the Secretary of State for India, the following two major heads with the necessary minor heads have been opened in consequence of the working of the Indian Lighthouse Act, 1927, which came into force from 1st April 1929.
  - (1) 27 (1)—Lighthouses and Lightships.
  - (2) 56-E.-II—Capital Outlay on Lighthouses and Lightships.
- (ii) Percentage recoveries of audit and accounts charges for work done for departments of the Central Government, were adjusted on the receipt side in the previous year. They are now adjusted in reduction of expenditure in consequence of a decision arrived at in the course of the year.
- (iii) The percentage recoveries of audit and accounts charges in respect of non-Government works which were up to the accounts of 1928-29, classified as reduction of expenditure under "23—Audit" have, with effect from 1929-30, been classified as receipts under the head "XXXV—Miscellaneous—Fees for Government Audit".
- (iv) The cost of production of priced publications of the non-paying departments of the Central Government was adjusted in the local books under "46—Stationery and Printing—Central—Printing Work done at Provincial Government Presses for Central Departments". They are now adjusted against the allotment for the Central Publication Branch under "46—Stationery and Printing—Central—E. Central Publication Branch."
- (v) Charges for repairs to Lighthouse buildings were in previous years debited to "41—Civil Works—Central—Repairs—Buildings.". They are now debited to "27(1) Lighthouses and Lightships—Lighthouses Working Expenses—Supplies and Services."
- (vi) The percentage recoveries on account of tools and plant charges in respect of works executed for other departments of the same Government which were up to the accounts of 1928-29 classified as revenue receipts under "XXX—Civil Works" have, with effect from 1929-30, been classified as reduction of expenditure under "41—Civil Works."
- (vii) On account of the transfer of the control of works connected with Civil Aviation from the Public Works Department to the Director of Civil Aviation in India with effect

from 1st April 1929, the expenditure on Civil Aviation Works is charged to the head "36—Civil Aviation" instead of to the head "41—Civil Works", with effect from the year 1929-30.

- (viii) The apportionment of the cost of the Outside Audit Department of the Office of the Accountant General, Bengal, between the Central and Provincial Governments was revised from 40 per cent. and 60 per cent. to 30 per cent. and 70 per cent. respectively with effect from the accounts for the year 1929-30. Further, in consequence of the re-organisation of the Local Audit and Outside Audit Departments of the Office of the Accountant-General, Bengal, from 1st November 1929, the entire cost instead of 30 per cent. of the cost of the Outside Audit Department is being debited to the Central Government, while the entire cost instead of 90 per cent. of the cost of the Local Audit Department is being recovered from the Provincial Government with effect from the accounts for December 1929.

**17. Change in classification from Non-voted to Voted or vice versa.**—It has been decided that the expenditure on residences of Ecclesiastical Officers debited to "41—Civil Works" should not be classified as non-voted.

**18. Change in classification of expenditure from Provincial to Central or vice versa.**—There was no new case of such a nature in the year under Report.

**19. Change in classification which affected estimates.**—It is noticed that during the year under report there have been very few changes in classification which affected the estimates. Instances are sub-head C. 4 (voted), Account II, Grant No. 76 and sub-head G. 6, Account I, Grant No. 80.

## CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF APPROPRIATION AUDIT.

20. *Outturn of the year.*—The following statement compares the total grants or appropriations with the total expenditure :—

|                                                  | Expenditure charged to Revenue. |              | Expenditure charged to Capital. |            | Disbursements of Loans and Advances. | Total.       |              | Grand Total. |
|--------------------------------------------------|---------------------------------|--------------|---------------------------------|------------|--------------------------------------|--------------|--------------|--------------|
|                                                  | Voted.                          | Non-voted.   | Voted.                          | Non-voted. |                                      | Voted.       | Non-voted.   |              |
|                                                  |                                 |              |                                 |            |                                      |              |              |              |
|                                                  | Rs.                             | Rs.          | Rs.                             | Rs.        | Rs.                                  | Rs.          | Rs.          |              |
| Amounts originally sanctioned .                  | 17,04,37,600                    | 26,10,85,000 | 1,87,39,000                     | 10,39,000  | 15,00,88,000                         | 33,92,64,600 | 26,21,24,000 | 60,13,88,600 |
| Supplementary grants or appropriations . . . . . | 71,45,100                       | 1,64,26,835  | 17,55,000                       | 1,96,174   | 81,78,000                            | 1,70,78,100  | 1,66,23,009  | 3,37,01,109  |
| Total Appropriations .                           | 17,75,82,700                    | 27,75,11,835 | 2,04,94,000                     | 12,35,174  | 15,82,66,000                         | 35,63,42,700 | 27,87,47,009 | 63,50,89,709 |
| Total Expenditure .                              | 17,72,46,299                    | 26,78,89,759 | 2,00,23,234                     | 15,16,570  | 15,87,41,481                         | 35,60,11,014 | 26,94,06,329 | 62,54,17,343 |
| Excess (plus) Saving (minus) .                   | —3,36,401                       | —96,22,076   | —4,70,766                       | +2,81,396  | +4,75,481                            | —3,31,686    | —93,40,680   | —96,72,366   |

Rs.

\* Voted by the Legislative Assembly in September 1929 17,100  
 " " on 14th February 1930 . . . 1,51,56,000  
 " " on 31st March 1930 . . . 19,05,000  
 1,70,78,100

**21. Savings.**—The percentage of total saving in the voted section shows a remarkable improvement, it being 0·09 during the year under report against 4·73 in 1928-29, 6·24 in 1927-28 and 12·25 in 1926-27. About 1·8 per cent. of the total grant was surrendered to Government. This converted the saving to an uncovered excess of about 1·7 per cent. of the total sanctioned Grant. The surrender of 11,32 in the Grant for civil works mainly contributed to this result.

The percentages of savings under the three classes of expenditure (Revenue, Capital and Loans and Advances) referred to in the previous paragraph compare as follows for the last few years :

|                     | 1925-26. | 1926-27. | 1927-28. | 1928-29.     | 1929-30.     |
|---------------------|----------|----------|----------|--------------|--------------|
| Revenue expenditure | 6·88     | 8·41     | 6·34     | 7·14         | 0·18         |
| Capital expenditure | 31·78    | 29·84    | 41·34    | 20·69        | 2·29         |
| Loans and Advances  | 36·71    | 16·0     | 9·15     | 0·33(excess) | 0·30(excess) |

The above indicates decided improvement in budgeting during the year under report so far as the total voted grant for central civil expenditure is concerned.

The result in the non-voted section is not, however, so satisfactory as the following statistics showing the percentages of savings (—) or excesses (+) for the last few years indicate :—

| 1925-26. | 1926-27. | 1927-28. | 1928-29. | 1929-30. |
|----------|----------|----------|----------|----------|
| —3·55    | —1·88    | +0·85    | —0·48    | —3·35    |

The large saving of 65,98 in Grant No. "25 Interest on ordinary debt, etc.", is mainly responsible for the high percentage of saving in 1929-30.

**22. Savings occurred under 66 out of 78 voted Grants.** A list of the more important savings under the voted Grants is given below. Remarks on these savings have been offered, where necessary, in the 'Notes' or 'Important Comments' under the individual Appropriation Accounts :—

| No. and name of Grant.                  | Original Grant. | Supplementary Grant. | Final Grant. | Expenditure. | Saving.   | Percentage of Saving. |
|-----------------------------------------|-----------------|----------------------|--------------|--------------|-----------|-----------------------|
|                                         | Rs.             | Rs.                  | Rs.          | Rs.          | Rs.       |                       |
| 19. Opium . . .                         | 70,14,000       | ..                   | 70,14,000    | 47,97,346    | 22,16,654 | 31·6                  |
| 20. Stamps . . .                        | 23,000          | ..                   | 23,000       | 4,001        | 18,999    | 82·6                  |
| 29 Legislative Bodies                   | 8,38,000        | 40,000(a)            | 8,78,000     | 7,54,002     | 1,23,998  | 14·1                  |
| 56. Medical Services                    | 8,45,000        | ..                   | 8,45,000     | 7,32,683     | 1,12,317  | 13·2                  |
| 61. Aviation . . .                      | 23,60,000       | ..                   | 23,60,000    | 17,90,679    | 5,69,321  | 24·1                  |
| 62. Commercial Intelligence, etc. . .   | 3,13,000        | ..                   | 3,13,000     | 2,67,414     | 45,586    | 14·5                  |
| 75. Refunds . . .                       | 65,60,000       | ..                   | 65,60,000    | 53,96,906    | 11,63,094 | 17·7                  |
| 86. Capital outlay on Security Printing | 45,000          | ..                   | 45,000       | 22,754       | 22,246    | 49·4                  |

(a) Voted by the Legislative Assembly on 18th February 1930.

**23.** Savings occurred under 56 out of 76 non-voted Appropriations. A list of the more important savings is given below. Remarks on these savings have been offered in the 'Notes' or "Important Comments" under the Appropriations concerned, where necessary :—

| No. and name of Grant or Appropriation. | Original Appropriation. | Supplementary Appropriation. | Final Appropriation. | Expenditure. | Saving.   | Percentage of Saving. |
|-----------------------------------------|-------------------------|------------------------------|----------------------|--------------|-----------|-----------------------|
|                                         | Rs.                     | Rs.                          | Rs.                  | Rs.          | Rs.       |                       |
| 25. Interest on ordinary debt, etc.     | 6,95,16,000             | 1,25,27,000                  | 8,20,43,000          | 7,54,44,956  | 65,98,044 | 8.0                   |
| 29. Legislative Bodies                  | 1,47,000                | 621                          | 1,47,621             | 1,34,163     | 13,458    | 9.1                   |
| 57. Public Health .                     | 1,89,000                | —1,746                       | 1,87,254             | 1,62,972     | 24,282    | 12.9                  |

**24. Excesses.**—The following statement shows the excesses over voted Grants, which require the sanction of the Legislative Assembly :—

| No. and name of Grant.                                             | Original Grant. | Supplementary Grant. | Total Grant. | Actual Expenditure | Excess.   | Percentage of Excess. |
|--------------------------------------------------------------------|-----------------|----------------------|--------------|--------------------|-----------|-----------------------|
|                                                                    | Rs.             | Rs.                  | Rs.          | Rs.                | Rs.       |                       |
| 22. Irrigation. Navigation, etc., works — charged to Revenue . . . | 16,13,000       | 10,31,000            | 26,44,000    | 29,65,754          | 3,21,754  | 12.1                  |
| 25. Interest on ordinary Debt and Reduction or Avoidance of Debt . | 1,38,15,000     | 3,62,000             | 1,41,77,000  | 2,20,75,225        | 78,98,225 | 55.7                  |
| 32. Public Service Commission .                                    | 86,000          | ..                   | 86,000       | 86,411             | 411       | 0.5                   |
| 35. Finance Department . . .                                       | 10,74,000       | 11,000               | 10,85,000    | 10,87,973          | 2,973     | 0.3                   |
| 43. Administration of Justice . . .                                | 55,000          | ..                   | 55,000       | 55,644             | 644       | 1.1                   |
| 46. Light houses and Lightships .                                  | 10,90,000       | ..                   | 10,90,000    | 13,68,423          | 2,78,423  | 25.5                  |
| 70. Mint . . .                                                     | 20,86,000       | 6,32,000             | 27,18,000    | 28,21,746          | 1,03,746  | 3.8                   |
| 81. Rajputana . . .                                                | 5,43,000        | ..                   | 5,43,000     | 5,44,199           | 1,199     | 0.2                   |
| 93. Capital outlay on Lighthouses and Lightships .                 | 8,000           | ..                   | 8,000        | 12,821             | 4,821     | 60.3                  |
| 95. Delhi capital outlay . . .                                     | 1,19,63,000     | 11,95,000            | 1,31,58,000  | 1,32,80,295        | 1,22,295  | 0.9                   |
| 97. Loans and Advances Bearing Interest . . .                      | 14,10,63,000    | 81,78,000            | 14,92,41,000 | 15,01,36,936       | 8,95,936  | 0.6                   |

Excesses also occurred in the previous year under Grants Nos. 22, 32 and 97.

**25. Excesses.**—The following statement shows the excesses over *non-voted* Appropriations, which require the sanction of the Finance Department :—

| No. and name of Grant or Appropriation.                           | Original Appropriation. | Supplementary Appropriation. | Total Appropriation. | Actual Expenditure. | Excess.  | Percentage of Excess. |
|-------------------------------------------------------------------|-------------------------|------------------------------|----------------------|---------------------|----------|-----------------------|
|                                                                   | Rs.                     | Rs.                          | Rs.                  | Rs.                 | Rs.      |                       |
| 20. Stamps . . .                                                  | ..                      | ..                           | ..                   | 4,697               | 4,697    | ..                    |
| 27. Staff, Household and Allowances of the Governor General . . . | 10,43,000               | —24,824                      | 10,18,176            | 10,47,555           | 29,379   | 2.9                   |
| 35. Finance Department . . .                                      | 2,28,000                | 17,877                       | 2,45,877             | 2,46,634            | 757      | 0.3                   |
| 39. Department of Industries and Labour . . .                     | 1,27,000                | —16,674                      | 1,10,326             | 1,10,488            | 162      | 0.1                   |
| 40. Central Board of Revenue . . .                                | 1,29,000                | —4,000                       | 1,25,000             | 1,25,174            | 174      | 0.1                   |
| 46. Lighthouses and Lightships . . .                              | 1,000                   | 17,300                       | 18,300               | 19,411              | 1,111    | 6.0                   |
| 47. Survey of India . . .                                         | 7,96,000                | ..                           | 7,96,000             | 8,31,298            | 35,298   | 4.4                   |
| 53. Mines . . .                                                   | 84,000                  | 4,640                        | 88,640               | 89,069              | 429      | 0.5                   |
| 55. Education . . .                                               | 1,000                   | 8,476                        | 9,476                | 12,663              | 3,187    | 33.6                  |
| 56. Medical Services . . .                                        | 2,89,000                | 25,729                       | 3,14,729             | 3,19,312            | 4,583    | 1.4                   |
| 65. Emigration— <del>Ex-</del> ternal . . .                       | 62,000                  | —12,240                      | 49,760               | 50,660              | 900      | 1.8                   |
| 66. Joint Stock Companies . . .                                   | 1,000                   | ..                           | 1,000                | 4,768               | 3,768    | 376.8                 |
| 67. Miscellaneous Departments . . .                               | 63,000                  | —4,654                       | 58,346               | 58,840              | 494      | 0.8                   |
| 70. Mint . . .                                                    | 1,19,000                | —6,750                       | 1,12,250             | 1,12,840            | 590      | 0.5                   |
| 81. Rajputana . . .                                               | 7,97,000                | —19,570                      | 7,77,430             | 7,81,446            | 4,016    | 0.5                   |
| 85. Expenditure in England—High Commissioner for India . . .      | 39,71,000               | 1,67,000                     | 41,38,000            | 41,43,981           | 5,981    | 0.1                   |
| Western India States Agency . . .                                 | 17,19,000               | —31,290                      | 16,87,710            | 17,44,313           | 56,603   | 3.3                   |
| 88. Irrigation Works—Not charged to Revenue . . .                 | ..                      | 20,824                       | 20,824               | 21,675              | 851      | 4.1                   |
| 92. Capital Outlay on Vizagapatam Harbour . . .                   | ..                      | 3,000                        | 3,000                | 3,008               | 8        | 0.2                   |
| 94. Commuted value of Pensions . . .                              | 6,46,000                | 92,000                       | 7,38,000             | 10,19,868           | 2,81,868 | 38.2                  |

**26.** During the year under review the number of cases in which the expenditure has exceeded the total grant or appropriation is 11 in the case of Voted Grants, and 20 in the case of Non-voted Appropriations.

The following statement compares the number of excess Grants or Appropriations required for 1929-30 with the number of grants or appropriations for the previous 5 years :—

| Year.           | Total number of Grants or Appropriations. |            | Number of Grants or Appropriations in which excess occurred. |           |
|-----------------|-------------------------------------------|------------|--------------------------------------------------------------|-----------|
|                 | Voted.                                    | Non-voted. | Voted.                                                       | Non-voted |
| 1924-25 .. .. . | 61                                        | 60         | 10                                                           | 11        |
| 1925-26 .. .. . | 71                                        | 69         | 13                                                           | 16        |
| 1926-27 .. .. . | 76                                        | 72         | 11                                                           | 13        |
| 1927-28 .. .. . | 77                                        | 75         | 6                                                            | 18        |
| 1928-29 .. .. . | 76                                        | 75         | 7                                                            | 15        |
| 1929-30 .. .. . | 78                                        | 76         | 11                                                           | 20        |

The total amount of excess during 1929-30 in the case of *voted* Grants, which requires the sanction of the Legislative Assembly works up to Rs. 96,30,427 against Rs. 27,21,462 in 1928-29 and Rs. 8,80,652 in 1927-28. The large excess of Rs. 78,98,225 under "Grant No. 25—Interest or ordinary Debt, etc." contributes mainly to the increase in the amount requiring the vote during the year under report.

In the *non-voted* section the amount of excess, which requires the sanction of the Finance Department, comes to Rs. 4,34,856 in 1929-30, against Rs. 21,24,443 in 1928-29 and Rs. 48,91,831 in 1927-28.

**27. Surrender from voted Grants.**—Out of the total voted saving of Rs. 3,31,686 against the total voted grant of Rs. 35,63,42,700, a sum of Rs. 65,30,508 was surrendered to Government. Column 5 of the "Grant Summary of Appropriation Accounts by Grants" appended at the beginning of "Chapter V—Appropriation Accounts with Comments thereon" exhibits the amount of surrender accepted by the Government of India, Finance Department, against each Grant. The following statistics show the instances in which the acceptance of the surrender of savings resulted in uncovered excesses or augmented the excesses against the Grants concerned :—

(i) *Instances of surrender of savings which resulted in excesses remaining uncovered :—*

| No. and Name of Grant.       | Amount of saving against final grant. | Amount surrendered and accepted by the Finance Department. | Final excess. |
|------------------------------|---------------------------------------|------------------------------------------------------------|---------------|
|                              | Rs.                                   | Rs.                                                        | Rs.           |
| 31. Home Department . . . .  | 24,009                                | 25,102                                                     | 1,093         |
| 50. Botanical Survey . . . . | 29,364                                | 34,800                                                     | 5,436         |
| 71. Civil Works . . . . .    | 6,12,351                              | 11,31,760                                                  | 5,19,409      |



*Large Savings—*

| No. of Grant. | Sub-head.            | Saving. | Account Officer.                                                       |
|---------------|----------------------|---------|------------------------------------------------------------------------|
|               |                      | Rs.     |                                                                        |
| 16            | A. 1 Voted . . .     | 5,500   | } Accountant General, Madras.                                          |
|               | A. 2 . . .           | 5,100   |                                                                        |
| 17            | A. 2 . . .           | 2,025   |                                                                        |
| 19            | C. 2 . . .           | 2,103   | Chief Accounting Officer,<br>United Provinces.                         |
| 30            | A. Voted . . .       | 3,930   | } Pay and Accounts Officer,<br>Secretariat.                            |
| 33            | B. . . . .           | 2,000   |                                                                        |
| 35            | B. 1 Voted . . .     | 2,979   |                                                                        |
| 38            | A. Voted . . .       | 5,906   | } Pay and Accounts Officer,<br>Miscellaneous Central De-<br>partments. |
|               | B. . . . .           | 2,750   |                                                                        |
| 66            | A. Voted . . .       | 2,786   |                                                                        |
| 67            | D. 1 . . . . .       | 1,245   | } Accountant General, Bom-<br>bay.                                     |
| 69            | C. 1 Non-voted . . . | 1,100   |                                                                        |
|               | C. 2. . . . .        | 10,000  |                                                                        |
|               | B. 1 . . . . .       | 1,654   | Chief Accounting Officer,<br>United Provinces.                         |
| 70            | A. 2. . . . .        | 1,653   | Pay and Accounts Officer,<br>Miscellaneous Central De-<br>partments.   |
| 76            | D. 2. (Account V)    | 2,081   | Pay and Accounts Officer,<br>Peshawar.                                 |

**31. Control over Expenditure.**—In paragraph 27 on page 14 of the last year's Report the working of the system introduced by the Government of India in most Departments in connection with the reconciliation of official accounts with the departmental accounts was briefly mentioned. It was stated that the monthly statements of expenditure due to the Account office were despatched by the heads of Departments regularly except in Burma in respect of certain heads.

The Accountant General, Burma, states that the monthly statements in respect of the following heads were not sent regularly to his office :—

(i) Ecclesiastical.

(ii) Political.

(iii) Frontier Watch and Ward:

Monthly statements in respect of the above were also not regularly received during 1928-29 and the Accountant General states that the repeated default on the part of the head of the Department makes it imperative to investigate the causes of failure and to devise a remedy for the same.

**32. Instances of defective control.**—Instances of defective control have been mentioned in the explanatory notes or in the Important

Comments under the Grants or Appropriations concerned. A few cases of defective control are given below :—

| No. and Name of Grant.                                               | Sub-heads.                   |
|----------------------------------------------------------------------|------------------------------|
| 20 Stamps . . . . .                                                  | F. 1. (Non-voted and voted). |
| 22 Irrigation, Navigation, etc. . . . .                              | F. 1 and F. 2.               |
| 25 Interest on ordinary Debt, etc. . . . .                           | G. 1. India.                 |
| 27 Staff, Household and Allowances of the Governor General . . . . . | G. 1. Non-voted.             |
| 31 Home Department . . . . .                                         | A. 4.                        |
| 32 Public Service Commission . . . . .                               | E.                           |
| 35 Finance Department . . . . .                                      | B. 3. (Voted) and B. 4.      |
| 46 Light houses and Lightships . . . . .                             | A. 13.                       |
| 47 Survey of India . . . . .                                         | D. 3. Non-voted.             |
| 57 Public Health . . . . .                                           | C. 2. (1). Non-voted.        |
| 66 Joint Stock Companies . . . . .                                   | E. 2. Non-voted.             |
| 70 Mint . . . . .                                                    | B. 9. and C.                 |
| 71 Civil Works . . . . .                                             | L. 2. (1) Voted and Q.       |
| 78 Delhi . . . . .                                                   | A. 4. (Account IV.)          |

**33. Wrong provision.**—The following are some of the instances where funds were provided under wrong sub-heads :—

| No. and Name of Grant or Appropriation.   | Sub-head.                                                                             |
|-------------------------------------------|---------------------------------------------------------------------------------------|
| 16 Customs . . . . .                      | C. 1.                                                                                 |
| 22 Irrigation, etc. . . . .               | C. 3. (4), C. 3 (5).                                                                  |
| 42 Audit . . . . .                        | C. 1. Non-voted.                                                                      |
| 74 Miscellaneous . . . . .                | D. 12 (1), D. 12 (2), D. 12 (3), and D. 12 (5),—Voted <i>vide</i> item (7) of Note I. |
| 76 North-West Frontier Province . . . . . | B. 2. Voted—Account III                                                               |
| 79 Ajmer-Merwara . . . . .                | J. 2. Non-voted. (Account V.)                                                         |
| 80 Andamans and Nicobar Islands . . . . . | A. 4. (Voted)—Account I                                                               |
| Bangalore . . . . .                       | A. 5. Account III.                                                                    |

**34. Double provision.**—The following two instances of double provision have come to notice :—

| No. and Name of Grant or Appropriation. | Subhead.        |
|-----------------------------------------|-----------------|
| 58 Agriculture . . . . .                | N. 1 and N. 2.  |
| Bangalore . . . . .                     | D, Account III. |

**35. Misclassification in the Accounts.**—Two important instances of misclassification are given below :—

| No. and name of Grant.                   | Subhead.        |
|------------------------------------------|-----------------|
| 75 Refunds . . . . .                     | A. (voted)      |
| 80 Andamans and Nicobar Islands. . . . . | G. 7-Account I. |

**36. Double payment.**—The following instance of double payment has been noticed :—

| No and Name of Grant.                     | Subhead.         |
|-------------------------------------------|------------------|
| 76 North-West Frontier Province . . . . . | B. (Account XVI) |

**37. New Service.**—During the year under report no case of a "New Service" has come to light.

**38. Supplementary Grants (voted) obtained during the year.**—Supplementary grants aggregating Rs. 1,70,78,100 were obtained under 35 Grants in September, 1929, February and March, 1930, as mentioned below :—

|                          | Rs.               |
|--------------------------|-------------------|
| September 1929 . . . . . | 17,100            |
| February 1930 . . . . .  | 1,51,56,000       |
| March 1930 . . . . .     | 19,05,000         |
|                          | <hr/> 1,70,78,100 |

The following supplementary grants obtained from the Legislative Assembly were not on new services, and proved ultimately to be unnecessary as the final expenditure under the grants was well within the original grant :—

| No. and Name of Grant.                    | Session.       | Amount. | Purpose.                                                                                                                                 |
|-------------------------------------------|----------------|---------|------------------------------------------------------------------------------------------------------------------------------------------|
|                                           |                | Rs.     |                                                                                                                                          |
| 26 Interest on Miscellaneous obligations. | February, 1930 | 11,000  | To meet anticipated increased payment to Post Office for savings Bank and cash certificate work.                                         |
| 29 Legislative Bodies . . . . .           | February, 1930 | 40,000  | To meet excess expenditure on travelling and other allowances of members of the Legislative Assembly due to prolongation of the session. |
| 45 Ports and Pilots . . . . .             | February, 1930 | 18,000  | To meet anticipated increased expenditure.                                                                                               |
| 78 Delhi . . . . .                        | February, 1930 | 50,000  | Generally to meet increased expenditure.                                                                                                 |

**39. Supplementary appropriations—non-voted—obtained during the year.**—The following statement shows the non-voted Appropriations under which supplementary appropriations obtained during the year

proved to be unnecessary, as the final expenditure was well within the original appropriation :—

| No. and name of Grant or Appropriation.      | Original Appropriation. | Supplementary Appropriation. | Total.      | Actual Expenditure. | Saving.  |
|----------------------------------------------|-------------------------|------------------------------|-------------|---------------------|----------|
|                                              | Rs.                     | Rs.                          | Rs.         | Rs.                 | Rs.      |
| 28. Executive Council .                      | 4,85,000                | 931                          | 4,85,921    | 4,84,974            | 957      |
| 29. Legislative Bodies .                     | 1,47,000                | 621                          | 1,47,621    | 1,34,163            | 13,458   |
| 62. Commercial Intelligence and Statistics . | 54,000                  | 210                          | 54,210      | 53,117              | 1,093    |
| 71. Civil Works . .                          | 15,33,000               | 5,645                        | 15,38,645   | 14,23,109           | 1,15,536 |
| 76. North-West Frontier Province . .         | 1,31,79,000             | 9,035                        | 1,31,88,035 | 1,31,31,544         | 56,491   |
| 82. Central India .                          | 7,06,000                | 6,044                        | 7,12,044    | 6,98,540            | 13,504   |
| Territorial and Political Pension . .        | 32,33,000               | 45,911                       | 32,78,911   | 31,99,092           | 79,819   |

40. *Surrender of non-voted Appropriation.*—The surrender of savings in the non-voted sections of Grants or in entirely non-voted Appropriations in certain cases exceeded the final savings which ultimately accrued as given below :—

| No. and Name of Grant or Appropriation.              | Original Appropriation. | Minus Supplementary Appropriation. | Total Appropriation. | Actual Expenditure. | Excess. |
|------------------------------------------------------|-------------------------|------------------------------------|----------------------|---------------------|---------|
|                                                      | Rs.                     | Rs.                                | Rs.                  | Rs.                 | Rs.     |
| 27. Staff, Household, etc. of the Governor General . | 10,43,000               | —21,824                            | 10,18,176            | 10,47,555           | 29,379  |
| 65. Emigration—External . . .                        | 62,000                  | —12,240                            | 49,760               | 59,660              | 900     |
| 67. Miscellaneous Departments . .                    | 63,000                  | —4,654                             | 58,346               | 58,840              | 494     |
| 70. Mint . . .                                       | 1,19,000                | —6,750                             | 1,12,250             | 1,12,840            | 590     |
| 81. Rajputana . .                                    | 7,97,000                | —19,570                            | 7,77,430             | 7,81,446            | 4,016   |
| Western India States Agency . . .                    | 17,19,000               | —31,290                            | 16,87,710            | 17,44,213           | 56,503  |

**41. Grants reduced by the Assembly.**—The following reductions were made by the Legislative Assembly in the Demands for 1929-30 presented to them for vote :—

| No. and Name of Demand.                    | Amount.  |
|--------------------------------------------|----------|
|                                            | Rs.      |
| 18. Salt . . . . .                         | 100      |
| 28. Executive Council . . . . .            | 65,999   |
| 38. Army Department . . . . .              | 200      |
| Ditto . . . . .                            | 5,35,800 |
| 76. North-West Frontier Province . . . . . | 100      |

**42. Restoration of grants not assented to by the Assembly.**—Of the reductions made under the Demands referred to in the preceding paragraph the amounts of Rs. 65,999 and Rs. 5,35,800 under Demands 28 and 38 respectively were restored by the Governor General in Council under section 67A(7) of the Government of India Act.

**43. Authorisation of expenditure by the Governor General.**—No expenditure was authorised during the year by the Governor General under Section 67A(8) of the Government of India Act.

**44. Reappropriation from voted to non-voted.**—No cases of this description occurred during the year under report.

**45. Reappropriation from one voted Grant to another.**—See remarks against paragraph 44.

**46. Cases in which expenditure was incurred for purposes not approved of or specifically disapproved of by the Legislative Assembly or the Standing Finance Committee.**—See remarks against paragraph 44.

**47. Cases in which approval of the Standing Finance Committee is necessary in accordance with the principles laid down by that Committee but has not actually been obtained.**—See remarks against paragraph 44.

**48. Loss or Gain by Exchange.**—This head exhibits the difference between the statutory rate for the conversion of sterling transactions into rupees which has been fixed at 1s. 6d. the rupee and the monthly average rate based on the daily Calcutta telegraphic transfer rates on London at which the adjustment of English transactions is made in the Indian Accounts. The budget for English expenditure was framed on the basis of 1s. 6d. the rupee, but no provision was made in the original estimates on account of 'Loss or Gain by Exchange' which resulted from the adjustment of the English transaction at the monthly average rates which varied from time to time between 1s. 5  $\frac{1}{4}$  d. and 1s. 5  $\frac{1}{2}$  d.

In January 1930 the Government of India, Finance Department ordered the provision of necessary funds in the estimates for 1929-30 at 1s.-5½d. the rupee provisionally fixed for the purpose. As a result of this decision funds were provided in the majority of cases, either by supplementary grant or appropriation, or by reappropriation. But as the expenditure under the above head depends upon the expenditure actually incurred and adjusted in England, no accurate estimate was possible.

**49. Public Works Demands.**—In paragraph 42 on page 20 of the Appropriation Accounts of the Central Government (Civil) and Report thereon for 1928-29, the defects of the procedure whereby the *gross* provision under the Public Works Demands was exhibited were commented on. In August 1930 the Government of India, Finance Department issued orders that, with effect from 1931-32, the Demands for Grants on account of Public Works should be presented *net* as in the past to secure correlation of the Appropriation Accounts with the Finance and Revenue Accounts.

**50. Relaxation of Audit.**—As an experimental measure, the full audit of the accounts of the Pay and Accounts Office, Secretariat, has, with effect from October 1929, been replaced by test audit by a smaller staff on the lines of the test audit of the accounts of combined offices of accounts and audit by the Deputy Auditor General, Inspection. This experiment of relaxed audit, if found successful, will, it is anticipated, tend to reduce the cost of the audit staff.

**51. Financial irregularity.**—Individual instances of financial irregularities have been detailed below the Appropriation Account concerned under "Important Comments". The more important types of irregularities are mentioned below and references to typical cases have been quoted against each :—

(i) *Frauds and Defalcations.*—Grant 69, paragraphs 3, 4 and 5; Grant 76, paragraph 2; and Grant 92, paragraph 8.

(ii) *Want of care to safeguard the financial interests of Government.*—Grant 52, paragraph 2 and Grant 71, paragraph 1.

**52.—Consolidated Statement of Grants and Expenditure in India and England :—**  
and England is given below in order to exhibit in a single statement, for facility  
purpose and the actual

| No. and Name of Grants<br>or Appropriations                                      | Grant or Appropriation. |            |             |             | Total Grant or<br>Appropriation. |             |
|----------------------------------------------------------------------------------|-------------------------|------------|-------------|-------------|----------------------------------|-------------|
|                                                                                  | In India.               |            | In England. |             | Voted                            | Non-voted.  |
|                                                                                  | Voted                   | Non-voted. | Voted.      | Non-voted.  |                                  |             |
|                                                                                  | Rs.                     | Es.        | Rs.         | Es.         | Rs.                              | Rs.         |
| 16.—Customs . . . . .                                                            | 76,45,000               | 21,51,000  | 11,000      | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | 4,61,000                | —2,40,153  | ..          | ...         | 81,18,000                        | 19,10,447   |
| 17.—Taxes on Income . . . . .                                                    | 68,79,000               | 2,45,000   | ...         | ..          | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | —71,823    | ..          | ..          | 68,79,000                        | 2,18,177    |
| 18.—Salt . . . . .                                                               | 56,92,500               | 46,00,000  | 2,000       | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | 100                     | —1,04,720  | ...         | ...         | 86,95,000                        | 44,95,250   |
| 19.—Opium . . . . .                                                              | 69,72,000               | 76,000     | 42,000      | 11,000      | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | 2,770      | ...         | —3,250      | 70,14,000                        | 56,520      |
| 20.—Stamps . . . . .                                                             | 23,000                  | ...        | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | ...        | ...         | ...         | 23,000                           | ...         |
| 21.—Forest . . . . .                                                             | 5,00,000                | 2,04,000   | 32,000      | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | —32,196    | ...         | ...         | 8,32,000                         | 2,71,804    |
| 22.—Irrigation, etc. . . . .                                                     | 16,18,000               | 14,51,000  | ...         | 69,000      | ...                              | ...         |
| Supplementary . . . . .                                                          | 10,31,000               | —4,000     | ...         | —10,100     | 26,44,000                        | 14,61,800   |
| 23.—Interest on ordinary Debt and<br>Reduction or Avoidance of Debt              | 1,12,06,000             | —21,44,000 | 26,08,000   | 7,19,60,000 | ...                              | ...         |
| Supplementary . . . . .                                                          | 2,40,000                | 53,57,000  | 1,13,000    | 71,70,000   | 1,41,77,000                      | 8,20,43,000 |
| 24.—Interest on Miscellaneous Obligations<br>Miscellaneous Obligations . . . . . | 43,57,000               | 6,50,000   | ...         | 2,57,000    | ...                              | ...         |
| Supplementary . . . . .                                                          | 11,000                  | —38,16,234 | ...         | 94,000      | 43,68,000                        | 6,45,77,706 |
| 25.—Staff, Household and Allowances<br>of the Governor General . . . . .         | 4,20,000                | 10,43,000  | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | —24,824    | ...         | ...         | 4,20,000                         | 10,18,176   |
| 26.—Executive Council . . . . .                                                  | 66,000                  | 4,85,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | 921        | ...         | ...         | 66,000                           | 4,85,931    |
| 27.—Legislative Bodies . . . . .                                                 | 5,28,000                | 1,47,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | 40,000                  | 621        | ...         | ...         | 5,78,000                         | 1,47,621    |
| 28.—Foreign and Political Department<br>Department . . . . .                     | 5,26,000                | 2,03,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | 43,000                  | —12,578    | ...         | ...         | 8,79,000                         | 1,90,422    |
| 29.—Home Department . . . . .                                                    | 6,03,000                | 5,37,000   | 3,000       | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | 5,31,545   | ...         | ...         | 6,06,000                         | 13,68,545   |
| 30.—Public Service Commission . . . . .                                          | 80,000                  | 2,85,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | ...        | ...         | ...         | 80,000                           | 2,85,000    |
| 31.—Legislative Department . . . . .                                             | 3,45,000                | 1,93,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | ...        | ...         | ...         | 3,48,000                         | 1,93,000    |
| 32.—Department of Education, Health<br>and Lands . . . . .                       | 5,91,000                | 1,83,000   | ...         | ...         | ...                              | ...         |
| Supplementary . . . . .                                                          | ...                     | 16,000     | ...         | ...         | 5,90,000                         | 1,99,000    |

A consolidated statement of grants or appropriations and expenditure in India of comparison, the provision for both classes of expenditure on a particular expenditure on that purpose.

| Expenditure. |             |             |             | Total Expenditure. |             |
|--------------|-------------|-------------|-------------|--------------------|-------------|
| In India.    |             | In England. |             |                    |             |
| Voted.       | Non-voted.  | Voted.      | Non-voted.  | Voted.             | Non-voted.  |
| Rs.          | Rs.         | Rg.         | Rs.         | Rs.                | Rs.         |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 77,21,635    | 18,88,724   | 3,853       | ...         | 77,27,588          | 18,88,724   |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 68,25,269    | 2,09,535    | ...         | ...         | 68,25,269          | 2,09,535    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 82,10,760    | 44,91,965   | 565         | ...         | 82,11,265          | 44,92,985   |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 46,82,279    | 78,636      | 1,15,067    | 5,831       | 47,97,543          | 63,927      |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 4,001        | 4,697       | ...         | ...         | 4,001              | 4,697       |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 7,23,971     | 2,69,616    | 22,894      | ...         | 7,46,865           | 2,69,616    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 29,65,742    | 13,97,293   | 12          | 53,580      | 29,65,754          | 14,51,173   |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 1,93,67,038  | —40,22,672  | 26,86,183   | 7,94,67,628 | 2,30,75,225        | 7,54,44,956 |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 43,43,021    | 6,36,67,571 | ...         | 3,40,654    | 43,43,021          | 6,40,04,225 |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 3,83,201     | 10,47,555   | ...         | ...         | 3,83,201           | 10,47,555   |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 52,397       | 4,84,974    | ...         | ...         | 52,397             | 4,84,974    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 7,54,002     | 1,34,163    | ...         | ...         | 7,54,002           | 1,34,163    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 8,68,279     | 1,87,685    | ...         | ...         | 8,68,279           | 1,87,685    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 5,81,325     | 13,50,493   | 666         | ...         | 5,81,991           | 13,50,493   |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 86,411       | 2,75,493    | ...         | ...         | 86,411             | 2,75,493    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 3,56,315     | 1,92,641    | ...         | ...         | 3,56,315           | 1,92,641    |
| ...          | ...         | ...         | ...         | ...                | ...         |
| 5,78,368     | 1,97,955    | ...         | ...         | 5,78,368           | 1,97,955    |



| No. and Name of Grants or Appropriations.          | Grant or Appropriation. |            |             |            |                               |            |
|----------------------------------------------------|-------------------------|------------|-------------|------------|-------------------------------|------------|
|                                                    | In India.               |            | In England. |            | Total Grant or Appropriation. |            |
|                                                    | Voted.                  | Non-voted. | Voted.      | Non-voted. | Voted.                        | Non-voted. |
|                                                    | Rs.                     | Rs.        | Rs.         | Rs.        | Rs.                           | Rs.        |
| 35.—Finance Department . . .                       | 10,74,000               | 2,23,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 11,000                  | 17,877     | ...         | ...        | 1,95,000                      | 2,45,877   |
| 36.—Separation of Accounts from Audit . . .        | 15,73,000               | 51,000     | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | 18,200     | ...         | ...        | 15,73,000                     | 69,200     |
| 37.—Commerce Department . . .                      | 2,15,000                | 86,000     | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | 9,951      | ...         | ...        | 3,15,000                      | 95,951     |
| 38.—Army Department . . .                          | 5,25,800                | 1,00,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | —5,300     | ...         | ...        | 5,35,900                      | 94,700     |
| 39.—Department of Industries and Labour . . .      | 4,76,000                | 1,27,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 11,000                  | —16,674    | ...         | ...        | 4,87,000                      | 1,10,326   |
| 40.—Central Board of Revenue . . .                 | 1,95,000                | 1,29,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 5,000                   | —4,000     | ...         | ...        | 2,00,000                      | 1,25,000   |
| 41.—Payments to Provincial Govern-<br>ment's . . . | 1,08,000                | 1,01,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 25,000                  | 28,000     | ...         | ...        | 1,33,000                      | 1,29,000   |
| 42.—Audit . . .                                    | 85,52,000               | 7,18,000   | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 2,43,000                | —11,000    | ...         | ...        | 88,95,000                     | 6,97,000   |
| 43.—Administration of Justice . . .                | 55,000                  | ...        | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | ...        | ...         | ...        | 55,000                        | ...        |
| 44.—Police . . .                                   | 1,92,000                | 3,000      | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 3,000                   | ...        | ...         | ...        | 1,95,000                      | 3,000      |
| 45.—Ports and Pilotage . . .                       | 10,57,000               | 12,06,000  | 2,000       | ...        | ...                           | ...        |
| Supplementary . . .                                | 15,000                  | —41,450    | ...         | ...        | 11,07,000                     | 12,24,550  |
| 46.—Light Houses and Light ships . . .             | 10,90,000               | 1,000      | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | 17,300     | ...         | ...        | 10,90,000                     | 18,300     |
| 47.—Survey of India . . .                          | 25,47,000               | 7,96,000   | 5,51,000    | ...        | ...                           | ...        |
| Supplementary . . .                                | 1,97,000                | ...        | ...         | ...        | 32,95,000                     | 7,96,000   |
| 48.—Meteorology . . .                              | 10,86,000               | 50,000     | 70,000      | ...        | ...                           | ...        |
| Supplementary . . .                                | 1,16,000                | —8,000     | ...         | ...        | 12,72,000                     | 42,000     |
| 49.—Geological Survey . . .                        | 2,42,000                | 3,87,000   | 10,000      | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | —32,500    | ...         | ...        | 2,82,000                      | 3,54,500   |
| 50.—Botanical Survey . . .                         | 2,80,000                | 24,800     | 1,000       | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | ...        | ...         | ...        | 2,81,000                      | 24,800     |
| 51.—Zoological Survey . . .                        | 2,04,000                | 7,000      | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | —3,477     | ...         | ...        | 2,04,000                      | 3,523      |
| 52.—Archæology . . .                               | 16,43,000               | 79,000     | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | ...                     | ...        | ...         | ...        | 16,43,000                     | 79,000     |
| 53.—Mines . . .                                    | 1,59,000                | 84,000     | ...         | ...        | ...                           | ...        |
| Supplementary . . .                                | 4,000                   | 4,510      | ...         | ...        | 1,63,000                      | 88,510     |

## Expenditure.

| In India. |            | In England. |            | Total Expenditure. |            |
|-----------|------------|-------------|------------|--------------------|------------|
| Voted.    | Non-voted. | Voted.      | Non-voted. | Voted.             | Non-voted. |
| Rs.       | Rs.        | Rs.         | Rs.        | Rs.                | Rs.        |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 10,87,973 | 2,47,624   | ...         | ...        | 10,87,973          | 2,47,624   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 15,27,543 | 69,773     | ...         | ...        | 15,27,543          | 69,773     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 3,00,366  | 93,765     | ...         | ...        | 3,00,366           | 93,765     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 5,24,486  | 94,410     | ...         | ...        | 5,24,486           | 94,410     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 4,63,378  | 1,10,488   | ...         | ...        | 4,63,378           | 1,10,488   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 1,97,733  | 1,25,174   | ...         | ...        | 1,97,733           | 1,25,174   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 1,29,404  | 1,28,871   | ...         | ...        | 1,29,404           | 1,28,871   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 87,83,986 | 6,87,863   | 122         | ...        | 87,84,108          | 6,82,369   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 55,644    | ...        | ...         | ...        | 55,644             | ...        |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 1,89,955  | 2,634      | ...         | ...        | 1,89,955           | 2,634      |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 10,69,373 | 11,78,221  | 891         | ...        | 10,70,264          | 11,78,321  |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 13,62,321 | 19,411     | 6,102       | ...        | 13,68,423          | 19,411     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 27,51,746 | 8,31,298   | 4,40,987    | ...        | 31,95,733          | 8,31,298   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 11,79,127 | 40,841     | 70,040      | ...        | 12,49,167          | 40,841     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 2,12,484  | 3,45,880   | 9,933       | ...        | 2,22,417           | 3,45,880   |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 2,50,743  | 23,276     | 893         | ...        | 2,51,636           | 23,276     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 1,99,634  | 3,516      | ...         | ...        | 1,99,634           | 3,516      |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 15,34,413 | 77,117     | ...         | ...        | 15,34,413          | 77,117     |
| ...       | ...        | ...         | ...        | ...                | ...        |
| 1,61,770  | 89,069     | ...         | ...        | 1,61,770           | 89,069     |

| No and Name of Grants<br>or Appropriations.            | Grant or Appropriation. |            |             |             | Total Grant or Appropriation. |             |
|--------------------------------------------------------|-------------------------|------------|-------------|-------------|-------------------------------|-------------|
|                                                        | In India.               |            | In England. |             | Voted.                        | Non-voted.  |
|                                                        | Voted.                  | Non-voted. | Voted.      | Non-voted.  |                               |             |
|                                                        | Rs.                     | Rs.        | Rs.         | Rs.         | Rs.                           | Rs.         |
| 64.—Other Scientific Departments .                     | 5,16,000                | ...        | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | 2,000                   | ...        | ...         | ...         | 5,18,000                      | ...         |
| 65.—Education . . . .                                  | 7,91,000                | 1,000      | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | 41,000                  | 8,476      | ...         | ...         | 8,32,000                      | 9,476       |
| 66.—Medical Services . . . .                           | 7,56,000                | 2,89,000   | 59,000      | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | 25,729     | ...         | ...         | 8,45,000                      | 3,14,729    |
| 67.—Public Health . . . .                              | 13,83,000               | 1,89,000   | 1,000       | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —1,746     | ...         | ...         | 13,94,000                     | 1,87,254    |
| 68.—Agriculture . . . .                                | 32,65,000               | 2,59,000   | 4,000       | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | 24,568     | ...         | ...         | 32,69,000                     | 2,53,568    |
| 69.—Civil Veterinary Services .                        | 6,68,000                | 71,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | 81,000                  | —1,400     | ...         | ...         | 7,49,000                      | 69,600      |
| 60.—Industries . . . .                                 | 2,01,000                | 20,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —5,050     | ...         | ...         | 2,01,000                      | 14,950      |
| 61.—Aviation . . . .                                   | 23,58,000               | 14,000     | 2,000       | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | 3,000      | ...         | ...         | 23,60,000                     | 17,000      |
| 62.—Commercial Intelligence and<br>Statistics.         | 3,13,000                | 54,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | 210        | ...         | ...         | 3,13,000                      | 54,210      |
| 63.—Census . . . .                                     | 6,000                   | 24,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —7,429     | ...         | ...         | 6,000                         | 16,571      |
| 64.—Emigration-Internal . . .                          | 37,000                  | 12,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —90        | ...         | ...         | 37,000                        | 11,910      |
| 65.—Emigration-External . . .                          | 2,01,000                | 62,000     | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —12,240    | ...         | ...         | 2,01,000                      | 49,760      |
| 66.—Joint Stock Companies . . .                        | 1,35,000                | 1,000      | ...         | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | ...        | ...         | ...         | 1,35,000                      | 1,000       |
| 67.—Miscellaneous Departments .                        | 2,41,000                | 63,000     | 2,000       | ...         | ...                           | ...         |
| Supplementary . . . .                                  | 3,71,000                | —4,654     | ...         | ...         | 6,14,000                      | 58,346      |
| 68.—Indian Stores Department .                         | 20,24,000               | 71,000     | 11,000      | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —26,000    | ...         | ...         | 20,35,000                     | 45,000      |
| 69.—Currency . . . .                                   | 37,25,000               | 1,56,000   | 9,17,000    | ...         | ...                           | ...         |
| Supplementary . . . .                                  | ...                     | —20,650    | ...         | ...         | 46,42,000                     | 1,35,450    |
| 70.—Mint . . . .                                       | 20,42,000               | 1,19,000   | 43,000      | ...         | ...                           | ...         |
| Supplementary . . . .                                  | 5,65,000                | —6,750     | 47,000      | ...         | 27,18,000                     | 1,12,250    |
| 71.—Civil Works . . . .                                | 2,51,27,000             | 14,71,000  | 21,000      | 62,000      | ...                           | ...         |
| Supplementary . . . .                                  | 11,70,000               | 3,645      | ...         | 2,000       | 2,63,28,000                   | 16,38,645   |
| 72.—Superannuation, Allowances<br>and Pensions . . . . | 13,14,000               | 8,51,000   | 26,59,600   | 2,03,89,000 | ...                           | ...         |
| Supplementary . . . .                                  | 9,75,000                | 6,40,638   | ...         | 9,32,000    | 48,48,000                     | 2,28,12,638 |

| Expenditure. |            |             |             | Total Expenditure. |             |
|--------------|------------|-------------|-------------|--------------------|-------------|
| In India.    |            | In England. |             |                    |             |
| Voted.       | Non-voted. | Voted.      | Non-voted.  | Voted.             | Non-voted.  |
| Rs.          | Rs.        | Rs.         | Rs.         | Rs.                | Rs.         |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 5,18,000     | ...        | ...         | ...         | 5,18,000           | ...         |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 8,31,685     | 12,663     | ...         | ...         | 8,31,685           | 12,663      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 7,10,987     | 3,19,313   | 21,696      | ...         | 7,32,683           | 3,19,313    |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 13,62,460    | 1,62,972   | 341         | ...         | 13,62,831          | 1,62,972    |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 29,63,596    | 2,75,714   | 1,967       | ...         | 29,65,503          | 2,75,714    |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 7,14,594     | 67,716     | 2,729       | ...         | 7,17,323           | 67,716      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 1,96,119     | 13,818     | ...         | ...         | 1,96,119           | 13,818      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 17,47,569    | 16,503     | 43,110      | ...         | 17,90,679          | 16,503      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 2,67,414     | 53,117     | ...         | ...         | 2,67,414           | 53,117      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 4,942        | 16,345     | ...         | ...         | 4,942              | 16,345      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 31,146       | 11,648     | ...         | ...         | 31,146             | 11,648      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 1,89,657     | 50,660     | ...         | ...         | 1,89,657           | 50,660      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 1,24,622     | 4,768      | ...         | ...         | 1,24,622           | 4,768       |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 6,00,415     | 58,840     | 134         | ...         | 6,00,549           | 58,840      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 19,45,017    | 44,678     | 5,815       | ...         | 19,50,832          | 44,678      |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 34,02,505    | 1,28,056   | 8,87,413    | ...         | 42,89,918          | 1,28,056    |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 27,46,309    | 1,12,840   | 75,437      | ...         | 28,21,746          | 1,12,840    |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 2,56,99,786  | 13,75,585  | 15,863      | 47,524      | 2,57,15,649        | 14,23,109   |
| ...          | ...        | ...         | ...         | ...                | ...         |
| 18,04,449    | 14,56,507  | 25,39,264   | 2,11,75,302 | 43,43,713          | 2,26,31,802 |

| No. and Name of Grants or Appropriations.                     | Grant or Appropriation. |             |             |            | Total Grant or Appropriation |             |
|---------------------------------------------------------------|-------------------------|-------------|-------------|------------|------------------------------|-------------|
|                                                               | In India.               |             | In England. |            | Voted.                       | Non-voted.  |
|                                                               | Voted.                  | Non-voted.  | Voted.      | Non-voted. |                              |             |
|                                                               | Rs.                     | Rs.         | Rs.         | Rs.        | Rs.                          | Rs.         |
| 73.—Stationery and Printing . . .                             | 41,79,000               | 25,000      | 6,67,000    | ...        | ...                          | ...         |
| Supplementary . . .                                           | 7,11,000                | 6,776       | ...         | ...        | 55,57,000                    | 31,776      |
| 74.—Miscellaneous . . .                                       | 18,09,000               | 29,80,000   | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | 4,10,000                | 12,22,084   | ...         | ...        | 22,19,000                    | 42,02,084   |
| 75.—Refunds . . .                                             | 65,60,000               | 1,96,64,000 | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 40,80,738   | ...         | 2,273      | 65,60,000                    | 2,37,47,071 |
| 76.—North-West Frontier Province .                            | 1,02,23,900             | 1,31,70,000 | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | 87,000                  | —12,965     | ...         | 22,000     | 1,03,10,900                  | 1,31,88,035 |
| 77.—Baluchistan . . .                                         | 28,88,000               | 49,19,000   | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | 28,000                  | —1,35,000   | ...         | 15,000     | 29,16,000                    | 47,99,000   |
| 78.—Delhi . . .                                               | 41,84,000               | 2,83,000    | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | 50,000                  | —15,900     | ...         | ...        | 42,34,000                    | 2,67,100    |
| 79.—Ajmer-Merwara . . .                                       | 14,79,000               | 1,18,000    | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —12,760     | ...         | ...        | 14,79,000                    | 1,05,240    |
| 80.—Andamans . . .                                            | 44,70,000               | 2,13,000    | 45,000      | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —7,830      | ...         | ...        | 45,15,000                    | 2,05,170    |
| 81.—Rajputana . . .                                           | 5,43,000                | 7,97,000    | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —19,570     | ...         | ...        | 5,43,000                     | 7,77,430    |
| 82.—Central India . . .                                       | 5,66,000                | 7,06,000    | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 8,044       | ...         | ...        | 5,66,000                     | 7,12,044    |
| 83.—Hyderabad . . .                                           | 2,96,000                | 3,63,000    | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | 3,000                   | —14,785     | ...         | ...        | 2,99,000                     | 3,48,215    |
| 84.—Expenditure in England—Secretary of State for India . . . | ...                     | ...         | 16,45,000   | 18,32,000  | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 14,000      | ...         | 1,89,000   | 16,45,000                    | 20,35,000   |
| 85.—Expenditure in England—High Commissioner for India . . .  | ...                     | ...         | 52,90,000   | 39,71,000  | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 29,000      | ...         | 1,38,000   | 52,90,000                    | 41,38,000   |
| Ecclesiastical . . .                                          | ...                     | 21,39,000   | ...         | 8,73,000   | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 14,150      | ...         | —20,000    | ...                          | 30,06,150   |
| Political . . .                                               | ...                     | 78,73,000   | ...         | 13,19,000  | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 6,88,856    | ...         | 44,800     | ...                          | 99,24,656   |
| Frontier Watch and Ward . . .                                 | ...                     | 1,47,99,000 | ...         | 1,14,000   | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —1,67,173   | ...         | —13,000    | ...                          | 1,47,32,827 |
| Territorial and Political Pensions .                          | ...                     | 31,14,000   | ...         | 1,19,000   | ...                          | ...         |
| Supplementary . . .                                           | ...                     | 33,911      | ...         | 12,000     | ...                          | 32,78,911   |
| Bangalore . . .                                               | ...                     | 14,54,000   | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —15,376     | ...         | 2,670      | ...                          | 14,41,294   |
| Western India States Agency . . .                             | ...                     | 17,19,000   | ...         | ...        | ...                          | ...         |
| Supplementary . . .                                           | ...                     | —31,290     | ...         | ...        | ...                          | 16,87,710   |

## Expenditure.

| In India.   |             | In England. |            | Total Expenditure. |             |
|-------------|-------------|-------------|------------|--------------------|-------------|
| Voted.      | Non-voted.  | Voted.      | Non-voted. | Voted.             | Non-voted.  |
| Rs.         | Rs.         | Rs.         | Rs.        | Rs.                | Rs.         |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 45,78,671   | 31,627      | 7,07,915    | ...        | 52,86,666          | 31,627      |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 19,89,466   | 41,52,355   | ...         | ...        | 19,89,466          | 41,52,355   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 53,96,906   | 2,22,99,553 | ...         | 2,247      | 53,96,906          | 2,23,01,800 |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 1,02,34,802 | 1,31,10,106 | ...         | 21,435     | 1,02,34,802        | 1,31,31,544 |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 28,84,555   | 47,28,862   | ...         | 10,813     | 28,84,555          | 47,39,675   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 41,39,964   | 2,65,808    | ...         | ...        | 41,39,964          | 2,65,808    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 14,61,342   | 1,01,504    | ...         | ...        | 14,61,342          | 1,01,504    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 43,96,431   | 1,97,626    | 40,937      | ...        | 41,37,393          | 1,97,626    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 5,44,199    | 7,81,446    | ...         | ...        | 5,44,199           | 7,81,446    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 5,50,535    | 6,98,540    | ...         | ...        | 5,50,535           | 6,98,540    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 2,98,444    | 3,24,815    | ...         | ...        | 2,98,444           | 3,24,815    |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 11,712      | 17,201      | 16,65,436   | 19,88,016  | 16,77,148          | 20,05,217   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| 41,623      | 24,598      | 50,26,575   | 41,09,383  | 50,68,196          | 41,43,981   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 31,25,057   | ...         | 8,22,732   | ...                | 29,47,789   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 83,94,440   | ...         | 14,87,333  | ...                | 98,81,673   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 1,44,35,422 | ...         | 94,207     | ...                | 1,45,29,629 |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 30,77,321   | ...         | 1,21,771   | ...                | 31,99,092   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 14,22,671   | ...         | 1,029      | ...                | 14,23,700   |
| ...         | ...         | ...         | ...        | ...                | ...         |
| ...         | 17,44,313   | ...         | ...        | ...                | 17,44,313   |

| No. and Name of Grants<br>or Appropriations.                  | Grant or Appropriation. |              |             |              | Total Grant or Appropriation. |              |
|---------------------------------------------------------------|-------------------------|--------------|-------------|--------------|-------------------------------|--------------|
|                                                               | In India.               |              | In England. |              | Voted.                        | Non-voted.   |
|                                                               | Voted.                  | Non-voted.   | Voted.      | Non-voted.   |                               |              |
|                                                               | Rs.                     | Rs.          | Rs.         | Rs.          | Rs.                           | Rs.          |
| 86.—Capital outlay on Security<br>Printing . . . . .          | 45,000                  | ...          | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | ...                     | ...          | ...         | ...          | 45,000                        | ...          |
| 87.—Forest Capital outlay . . .                               | 1,000                   | ...          | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | ...                     | ...          | ...         | ...          | 1,000                         | ...          |
| 88.—Irrigation . . . . .                                      | 1,93,000                | ...          | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | 1,04,000                | 20,324       | ...         | ...          | 3,03,000                      | 20,824       |
| 91.—Capital outlay on currency<br>Note Printing Press . . .   | 12,000                  | ...          | 40,000      | ...          | ...                           | ...          |
| Supplementary . . . .                                         | 22,000                  | ...          | ...         | ...          | 74,000                        | ...          |
| 92.—Capital outlay on Vizagapatam<br>Harbour . . . . .        | 39,44,000               | ...          | 56,000      | ...          | ...                           | ...          |
| Supplementary . . . .                                         | ...                     | 1,000        | ...         | 2,000        | 40,00,000                     | 3,000        |
| 93.—Capital Outlay on Light Houses<br>and Light Ships . . . . | 8,000                   | ...          | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | ...                     | ...          | ...         | ...          | 8,000                         | ...          |
| 94.—Commuted value of Pensions .                              | 24,71,000               | 6,46,000     | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | 4,34,000                | 92,000       | ...         | ...          | 29,05,000                     | 7,38,000     |
| 95.—Delhi Capital—                                            |                         |              |             |              |                               |              |
| Outlay . . . . .                                              | 1,15,06,000             | 2,80,000     | 4,57,000    | 1,33,000     | ...                           | ...          |
| Supplementary . . . .                                         | 11,96,000               | 1,03,710     | ...         | —23,360      | 1,31,58,000                   | 4,73,350     |
| 96.—Interest Free Advances . . .                              | 90,12,000               | ...          | 13,000      | ...          | ...                           | ...          |
| Supplementary . . . .                                         | ...                     | ...          | ...         | ...          | 90,25,000                     | ...          |
| 97.—Loans and Advances bearing<br>Interest . . . . .          | 14,10,63,000            | ...          | ...         | ...          | ...                           | ...          |
| Supplementary . . . .                                         | 81,78,000               | ...          | ...         | ...          | 14,92,41,000                  | ...          |
| Total . . . . .                                               | 34,10,17,700            | 16,90,41,876 | 1,53,25,000 | 10,97,05,083 | 35,63,42,700                  | 27,87,47,000 |

## Expenditure.

## Total expenditure.

| In India.    |              | In England. |              |              |              |
|--------------|--------------|-------------|--------------|--------------|--------------|
| Voted.       | Non-voted.   | Voted.      | Non-voted.   | Voted.       | Non-voted.   |
| Rs.          | Rs.          | Rs.         | Rs.          | Rs.          | Rs.          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 22,754       | ...          | ...         | ...          | 22,754       | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 2,77,907     | 21,675       | ...         | ...          | 2,77,907     | 21,675       |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 29,903       | ...          | 85,639      | ...          | 68,632       | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 51,15,553    | 2,250        | 4,56,427    | 753          | 35,72,010    | 3,008        |
| ...          | ...          | ...         | ...          | ...          | ...          |
| -3,20,563    | ...          | 3,33,354    | ...          | 12,521       | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 27,38,815    | 10,19,868    | ...         | ...          | 27,38,815    | 10,19,868    |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 1,28,85,265  | 3,62,853     | 3,95,030    | 1,09,166     | 1,32,80,295  | 4,72,019     |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 85,90,995    | ...          | 13,550      | ...          | 86,04,545    | ...          |
| ...          | ...          | ...         | ...          | ...          | ...          |
| 15,01,36,936 | ...          | ...         | ...          | 15,01,36,936 | ...          |
| 34,04,39,194 | 15,95,46,633 | 1,55,71,820 | 10,95,59,706 | 35,60,11,014 | 26,54,06,329 |



## CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

53. In order to obviate the difficulty experienced every year by the members of the Committee on Public Accounts in dealing with the statements of outstanding items included in the Report on the Appropriation Accounts as well as those laid before the Committee by the Finance Department, the Auditor General, at the suggestion of the Committee, considered it desirable that there should be co-ordination between the two sets of statements. He accordingly issued certain instructions on the subject. In the subjoined table which has been prepared in consultation with the Finance Department, the items have been grouped by Departments and linked with the items in the list of the Finance Department by adhering to the serial number given by that Department. The serial numbers are not consecutive as some of the items of the Finance Department statement have been omitted.

| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report. | Recommendations or suggestions for<br>consideration.                                                                                                                                                                                                 | Remarks.                                                                         |
|-------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <b>Auditor General.</b>                                                                   |                    |                                                                                                                                                                                                                                                      |                                                                                  |
| 2                                                                                         | 1927-28            | That the Auditor General will look into the question of the necessity for a Suspense head under "Grant No. 22—Irrigation, Navigation, Embankment and Drainage Works—charged to Revenue" for 1927-28.                                                 |                                                                                  |
| 3                                                                                         | 1928-29            | That in order to enable the Committee to decide whether any recommendation should be made in regard to the Experimental Fruit Farm at Quetta, the Auditor General might see whether the <i>pro forma</i> accounts were on a proper commercial basis. | <i>Vide Important Comments under the Appropriation Account for Grant No. 77.</i> |
| 5                                                                                         | 1928-29            | That it would be useful to have special comments of the Auditor General in 1931 to show how matters were going in regard to the increased audit charges of the Indian Stores Department.                                                             |                                                                                  |
| <b>Central Board of Revenue.</b>                                                          |                    |                                                                                                                                                                                                                                                      |                                                                                  |
| 6                                                                                         | 1924-25<br>1925-26 | That every endeavour should be made to expedite the revision of the Sea Customs Act of 1878.                                                                                                                                                         |                                                                                  |
| 7                                                                                         | 1927-28            | That it is desirable that the most effective form of audit should be applied to Customs receipts but that the cost must also be taken into account.                                                                                                  |                                                                                  |
|                                                                                           | 1928-29            | That the Committee should be fully informed in 1931 of the Auditor General's final views in the matter of the institution of concurrent audit in the Customs Department.                                                                             | ..                                                                               |
| 9                                                                                         | 1928-29            | That steps should be taken to improve the estimating in the Income-tax Department even with the present staff.                                                                                                                                       |                                                                                  |

Serial  
Number of  
item as  
appearing in  
the Finance  
Department.  
Statement.

Year of  
Report.

Recommendations or suggestions for  
consideration.

Remarks.

**Central Board of Revenue—concl.**

- 10      1928-29      .      That a note should be submitted on the whole question of the experiment of the sanding of pans at Nawa, which was ultimately abandoned.

**Commerce.**

- 15      1926-27      .      That the Government of India should take up the question of the propriety of debiting Ecclesiastical charges incurred in connection with the Army to the head "Ecclesiastical" in the Civil Estimates.
- 1928-29      .      That an approximate allocation of the Ecclesiastical expenditure between the Civil and the Army Departments should be possible and that a further report on the subject should be submitted in 1931.
- 16      1926-27      .      That the revision of the Ecclesiastical Rules should be expedited.

**Education, Health and Lands.**

- 18      1926-27      .      That the Committee would be glad to know in due course whether the account of timber shipped from Burma and placed with the timber agents in London for disposal has been finally settled.
- 21      1927-28      .      That the Government of India should soon investigate, in consultation with the Provincial Governments, the whole question of the policy to be adopted in regard to the production and distribution of quinine.
- 1928-29      .      That the Government of India should try to dispose of 20 per cent. of their stocks of quinine at a special cheap price in order to encourage a greater consumption of it for anti-malarial purposes and thus to create a better demand for the balance and that they might possibly again circularise the Provincial Governments about it.
- 22      1928-29      .      That, under Grant 56-Public Health, more attention should have been paid to the progress of expenditure before a supplementary grant was asked for and that the expenditure should be watched carefully in future.
- 23      1928-29      .      That whenever the statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, showed marked variations from the previous year, it would be useful to have a suitable foot-note explaining the reasons for the variations.

A Supplementary Demand has been voted in February 1931 to clear the outstanding in the accounts.

| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report. | Recommendations or suggestions for<br>consideration. | Remarks. |
|-------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------|----------|
|-------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------|----------|

**Education, Health and Lands—*concl.***

- |    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
|----|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 24 | 1928-29 | . That steps should be taken to prevent a recurrence of the mistake which occurred in 1928-29 in connection with the surrender from the provision for the Indian Central Cotton Committee.                                                                                                                                                                                                                                                                             |               |
| 29 | 1928-29 | . (a) That an account of the receipts and expenditure of the Central Museum at Calcutta should be appended to the Appropriation Accounts, notwithstanding the general recommendation to the contrary which was made in 1924-25.<br><br>(b) That, after the forthcoming constitutional revision, a re-organisation of the present statutory arrangement for the maintenance of the institution should be one of the points to be considered by the Government of India. | (a) Included. |

**Finance.**

- |    |                               |                                                                                                                                                                                                                                                                                                                                                                                                                          |  |
|----|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 31 | 1922-23                       | . That, as recommended by the Incheape Committee, it is desirable to amend the leave rules which seem to be unnecessarily complicated.                                                                                                                                                                                                                                                                                   |  |
| 32 | 1923-24<br>1924-25            | . That the question of creating a Civil Contingencies Fund on the English model should be considered.                                                                                                                                                                                                                                                                                                                    |  |
| 33 | 1923-24<br>1925-26<br>1926-27 | . That the question of the treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure, thereby bringing them to the notice of the Public Accounts Committee through the Appropriation Accounts should be settled at an early date.                                                                                                                                                         |  |
| 34 | 1923-24                       | . That, if sums are lost to the State through the irregular action of an officer who has retired between the date of committing the irregularity and the date of its discovery, it should be considered whether any part of such sums should not be recovered from him in spite of his retirement or whether any disciplinary action in the matter of reducing his pension or otherwise should not be taken against him. |  |
|    | 1928-29                       | . That the Committee took a serious interest in this matter.                                                                                                                                                                                                                                                                                                                                                             |  |
| 35 | 1924-25                       | . That working expenses of Commercial Departments should be shown on the expenditure side of the accounts and the interest received from the Provincial Loans Fund shown on the receipt side.                                                                                                                                                                                                                            |  |

Serial  
Number of  
item as  
appearing in  
the Finance  
Department  
Statement.

Year of  
Report.

Recommendations or suggestions for  
consideration.

Remarks.

*Finance—contd.*

- |    |                     |                                                                                                                                                                                                                                                                                                                       |  |
|----|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 36 | 1924-25<br>1925-26. | . That the question of allowing the Auditor General to have direct access to the Secretary of State should be left for examination by the Statutory Commission.                                                                                                                                                       |  |
| 37 | 1924-25<br>1925-26. | . That the question of removing the anomalous relations between the Auditor General and the Auditor of Indian Home Accounts should be left for examination by the Statutory Commission.                                                                                                                               |  |
| 38 | 1925-26             | . That, in regard to disbursements under Loans and Advances the necessity for submitting the outgoings to the vote of the Assembly should be examined and that the limits of votability in regard to them should be made clear in accordance with the procedure adopted in England in regard to similar transactions. |  |
| 39 | 1925-26             | . That the question of eliminating large annual adjustments should be taken up by the Finance Department as an accounting question and definite orders should be issued.                                                                                                                                              |  |
| 40 | 1925-26<br>1926-27. | . That a decision on the question of a more systematic audit of receipts and stores is not likely to be reached till after the Statutory Commission has reported.                                                                                                                                                     |  |
| 41 | 1925-26             | . That it should be a convention that an opportunity should be given to the Public Accounts Committee or the Legislative Assembly to express their views before the Governor General declares as non-votable an item of expenditure which has been votable.                                                           |  |
| 42 | 1926-27             | . That the Government of India should reach a decision on the points referred to in paragraphs 4 and 6 of the Auditor General's Memorandum on the working of the Provincial Loans Fund (Appendix X to Public Accounts Committee's Report on the Accounts of 1926-27).                                                 |  |
| 43 | 1927-28             | . That the question of the necessity for the Reserve placed at the disposal of the Finance Department should be further considered.                                                                                                                                                                                   |  |

| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report. | Recommendations or suggestions for<br>consideration. | Remarks. |
|-------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------|----------|
|-------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------|----------|

*Finance—contd.*

|    |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |
|----|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 44 | 1927-28 | . That the Finance Department should enquire into the possibility of improving the present procedure for the preparation of budgets in areas like Delhi where there is a separate Pay and Accounts Officer who can assist the Chief Commissioner in framing accurate budgets.                                                                                                                                                                                         |  |
| 45 | 1927-28 | . That the fact that the expenditure shown under the head 'Agriculture' under Grant 76-Delhi relates to the maintenance of gardens in the Delhi City and not to the improvement of agriculture in rural areas should be made clear in future. Demands for Grants and Appropriation Accounts by the exhibition of the expenditure under the sub-head 'Horticulture'.                                                                                                   |  |
| 46 | 1928-29 | . That the Assembly should assent to the excess grants mentioned by the Committee.                                                                                                                                                                                                                                                                                                                                                                                    |  |
| 47 | 1928-29 | . That they are content that a procedure similar to that adopted on the occasion of the discussion of the Public Accounts Committee's Report for 1927-28 in the Assembly in 1930 should be adopted in future years unless the Assembly desire that one of the other alternatives suggested in paragraph 30 of that Report should be adopted in any particular year.                                                                                                   |  |
| 49 | 1928-29 | . That Government should make sure that all cases held up pending the constitutional revision are brought under review at the first opportunity.                                                                                                                                                                                                                                                                                                                      |  |
| 50 | 1928-29 | . (a) That the improvement of financial control is a matter which requires constant attention.<br>(b) Where there is a Pay and Accounts Office in operation, the advice of the Officer-in-charge should be obtained before surrenders are made and such advice as regards supplementary grants, etc., should be promptly followed.                                                                                                                                    |  |
| 52 | 1928-29 | . That the question of Provincial balances should be carefully examined in connection with the forthcoming constitutional review and that the services rendered by the Central Government to the Provincial Governments as their banker should be treated on a strictly commercial basis, the Provincial Governments being required to keep balances according to the needs of the situation and to pay interest on over-drafts, just as they would do with a banker. |  |

| Serial Number of item as appearing in the Finance Department Statement. | Year of Report. | Recommendations or suggestions for consideration.                                                                                                                                                                                                                                                                                                                                     | Remarks.                                                                                     |
|-------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>Finance—<i>contd.</i></b>                                            |                 |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                              |
| 53                                                                      | 1928-29         | . That the Government of India should consider the possibility of allowing more time for the work of the Public Accounts Committee in future years.                                                                                                                                                                                                                                   |                                                                                              |
| 54                                                                      | 1928-29         | . That Government should see that rule 51 of the Indian Legislative Rules is suitably amended in time so as to provide for re election of members to the Public Accounts Committee when the life of the Assembly is extended beyond 3 years.                                                                                                                                          |                                                                                              |
| 56                                                                      | 1928-29         | . That the lists of outstandings given in the Reports of Audit Officers should be agreed with the Appendices prepared for the Committee which should be arranged by Departments.                                                                                                                                                                                                      | This has been done in the year under report.                                                 |
| 58                                                                      | 1928-29         | . That the general average of saving under Grant 67—Currency was high.                                                                                                                                                                                                                                                                                                                |                                                                                              |
| 59                                                                      | 1928-29         | . That a suitable note should be inserted in the Appropriation Accounts in cases in which any change of importance is made.                                                                                                                                                                                                                                                           | Inserted where necessary.                                                                    |
| 60                                                                      | 1928-29         | . That explanations of individual excesses of less than Rs. 100 need not be given in the Appropriation Accounts in future.                                                                                                                                                                                                                                                            | Complied with.                                                                               |
| 61                                                                      | 1928-29         | . That the question of the net addition to the charge on Central Revenues involved in the apparent increase in the cost of the High Commissioner's establishment, should be settled by the Finance Department in consultation with the Auditor General and that when there is a change in the accounting procedure, there should be an explanatory note in the Appropriation Accounts |                                                                                              |
| 62                                                                      | 1928-29         | . That the annual discussion of the Report of the Committee by the Legislative Assembly should preferably take place before the presentation of the Railway budget.                                                                                                                                                                                                                   |                                                                                              |
| <b>Foreign and Political.</b>                                           |                 |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                              |
| 63                                                                      | 1926-27         | . That the Committee would like to know the progress made in the settlement of claims with Foreign Governments in connection with repatriation of refugees from India.                                                                                                                                                                                                                | The balance still outstanding in the books of the Accountant General, Bombay, is Rs. 56,860. |
| 64                                                                      | 1926-27         | . That the Committee would like to have a report showing the progress of the settlement of the outstanding claims against certain Foreign Governments and Indian States.                                                                                                                                                                                                              | The claim against the Foreign Government is still outstanding                                |
| 65                                                                      | 1928-29         | . That arrangements might be made with the Government of the Punjab with a view to framing more reliable estimates of expenditure on account of the training of N.-W. F. Province Students at the King Edward Medical College and Medical School, Amritsar.                                                                                                                           |                                                                                              |

| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report.              | Recommendations or suggestions for<br>consideration.                                                                                                                                                                                                                                                                                                                                                                                               | Remarks.                                                                                  |
|-------------------------------------------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>Foreign and Political—<i>concl'd.</i></b>                                              |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
| 66                                                                                        | 1928-29                         | That a note should be submitted on the Police Clothing Fund in Baluchistan as well as on any other funds of the kind which might be in existence.                                                                                                                                                                                                                                                                                                  | Vide Important Comments under Grant No. 77                                                |
| 67                                                                                        | 1928-29                         | That a special report on the Experimental Fruit Farm at Quetta should be submitted in 1931.                                                                                                                                                                                                                                                                                                                                                        |                                                                                           |
| 69                                                                                        | 1928-29                         | That, in regard to the outstandings against the Persian Government representing the pay, allowances, pension contribution and leave salary of certain Assistant Surgeons whom the Government of India had been deputing in the past for quarantine work in the Persian Gulf, it might be satisfactory to arrive at a settlement on the basis of recovering the portion for which liability had been admitted and waiving the balance of the claim. |                                                                                           |
| 70                                                                                        | 1928-29                         | That only in very exceptional cases should irregularities like falsification of vouchers and other documents and temporary retention of a considerable sum of money be condoned by allowing the officer to proceed on leave and then to resign his appointment with effect from the date of expiry of the leave.                                                                                                                                   |                                                                                           |
| 71                                                                                        | 1928-29                         | That in connection with the apportionment of the cost of certain Diplomatic and Consular Establishments in Persia between the Imperial and Indian Governments further action should be taken in order to effect the recovery from the Imperial Government in respect of their share of the cost for February and March 1919.                                                                                                                       |                                                                                           |
| <b>Home.</b>                                                                              |                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
| 73                                                                                        | 1926-27<br>1927-28.<br>1928-29. | That the proposed combined audit and accounts office for the Andamans should be established as soon as possible and that the head of the office, when one is instituted, should be a man with general intelligence—an Accounts Officer who would keep an eye as to how the administration was going on generally from the point of view of financial results.                                                                                      | The scheme has been postponed for the present and will be reconsidered in September 1931. |
| 75                                                                                        | 1928-29                         | That the attention of the Public Service Commission should be drawn to the omission to obtain an additional allotment in respect of the cost of electric energy consumed at Metcalfe House.                                                                                                                                                                                                                                                        |                                                                                           |

| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report.  | Recommendations or suggestions for<br>consideration.                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Remarks.                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Industries and Labour.</b>                                                             |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                 |
| 76                                                                                        | 1925-26             | That the deficit on account of the non-commercial portion of the work of the Indian Stores Department connected with the development of Indian Industries should be separately exhibited in the accounts in order that the true position of the Department might be more faithfully recorded.                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                                                           | 1928-29             | That the Committee are not prepared to accept as final the decision of the Government of India that the separate exhibition of the accounts relating to the non-commercial portion of the work of the Indian Stores Department is impracticable; and that special attempts should be made to evolve a system in consultation with the Director of Commercial Audit.                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                 |
| 77                                                                                        | 1925-26             | That the Committee should be informed whether Government have accepted the suggestion that the control of the roads and buildings in the North-West Frontier Province should be transferred from the Military Engineering Services to the Public Works Department                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                                                           | 1928-29             | That it is desirable that the matter should be decided one way or the other in the course of 1931.                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                 |
| 78                                                                                        | 1926-27<br>1928-29. | That the following questions should be settled as early as possible :—<br>(a) revision of rents of residential buildings in Delhi;<br>(b) adequacy of rents charged for furniture supplied to Government residential buildings in Delhi;<br>(c) Incidence of expenditure on the residential etc., of His Excellency, the Comumander-in-Chief; and<br>(d) recovery from Commercial Departments of the loss incurred on account of residential buildings supplied to them by the Public Works Department. |                                                                                                                                                                                                                                                                                                                                                                                 |
| 79                                                                                        | 1928-29             | That in showing the financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi, and New Delhi, the rent of the furniture which is, in practice, supplied free to His Excellency the Command-in-Chief, should be excluded.                                                                                                                                                                                                            | (c) The question regarding a reciprocal arrangement for the disbursement by the Military Engineer Services of the difference between the standard rent and the rent recoverable from an individual in Military employ provided with residential accommodation by the Public works Department and <i>vice versa</i> is still under the consideration of the Government of India. |



| Serial<br>Number of<br>item as<br>appearing in<br>the Finance<br>Department<br>Statement. | Year of<br>Report. | Recommendations or suggestions for<br>consideration.                                                                                                                                                                                                                                                                                                          | Remarks. |
|-------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>Industries and Labour—<i>concl'd.</i></b>                                              |                    |                                                                                                                                                                                                                                                                                                                                                               |          |
| 80                                                                                        | 1927-28            | . That Government should either issue orders that all stores (other than stores of a special technical nature) required by any Government Department should in future be purchased through the Indian Stores Department, or appoint a Committee of the Legislative Assembly to enquire into the present position and working of the Indian Stores Department. |          |
|                                                                                           | 1928-29            | . That the issue of instructions to Heads of Departments subordinate to the Departments of the Government of India other than the Railway Department and the Department of Industries and Labour regarding the purchase of stores through the Indian Stores Department should be expedited.                                                                   |          |
| 81                                                                                        | 1928-29            | . That, with a view to making the Indian Stores Department self-supporting, the question of the various Departments of the Government of India making serious efforts to purchase stores through that Department be constantly kept under review and that the Committee propose to enquire into the matter again in 1931.                                     |          |
| 82                                                                                        | 1927-28            | . That it might be desirable to appoint a Committee of the Legislature to deal with the allotment, etc., of residences to members in Simla.                                                                                                                                                                                                                   |          |
| 83                                                                                        | 1928-29            | . That it is very important that Departments of the Government of India should give the Central Printing Office as long notice as possible of their requirements in order that the latter may be able to arrange the work in the most economical manner.                                                                                                      |          |
| 84                                                                                        | 1928-29            | . That it is dangerous to revalue assets of the type of printing machines by writing up the original cost.                                                                                                                                                                                                                                                    |          |
| 85                                                                                        | 1928-29            | . That it would be valuable if the Indian Stores Department could consider the question of publishing a pamphlet showing the extent of educative and other work which it was doing in the direction of assisting Indian Industries.                                                                                                                           |          |

## CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON.

## GRAND SUMMARY of Appropriation Accounts.

| No. and Name of Grant<br>or<br>Appropriation.    |   | Final          | Actual       | Excess +   | Net                                               | Remainder              |
|--------------------------------------------------|---|----------------|--------------|------------|---------------------------------------------------|------------------------|
|                                                  |   | Appropriation. | Expenditure. | Saving—.   | reappropriation, with-<br>drawal or<br>surrender. | un-adjusted<br>+ or —. |
|                                                  |   | Rs.            | Rs.          | Rs.        | Rs.                                               | Rs.                    |
| <b>16. Customs :</b>                             |   |                |              |            |                                                   |                        |
| Voted                                            | . | 81,18,000      | 77,27,888    | —3,90,112  | —30,200                                           | —3,59,912              |
| Non-voted                                        |   | 19,10,847      | 18,88,724    | —22,123    | ..                                                | 22,123                 |
| <b>17. Taxes on Income :</b>                     |   |                |              |            |                                                   |                        |
| Voted                                            | . | 68,79,000      | 68,25,269    | —53,731    | ..                                                | —53,731                |
| Non-voted                                        | . | 2,16,177       | 2,09,535     | —6,642     | ..                                                | —6,642                 |
| <b>18. Salt :</b>                                |   |                |              |            |                                                   |                        |
| Voted                                            | . | 86,95,000      | 82,11,265    | —4,83,735  | —3,57,348                                         | —1,26,387              |
| Non-voted                                        | . | 44,95,280      | 44,93,985    | —1,295     | ..                                                | —1,295                 |
| <b>19. Opium :</b>                               |   |                |              |            |                                                   |                        |
| Voted                                            | . | 70,14,000      | 47,97,346    | —22,16,654 | —21,31,985                                        | —84,669                |
| Non-voted                                        | . | 86,520         | 83,927       | —2,593     | ..                                                | —2,593                 |
| <b>20. Stamps :</b>                              |   |                |              |            |                                                   |                        |
| Voted                                            | . | 23,000         | 4,001        | —18,999    | —5,000                                            | —13,999                |
| Non-voted                                        | . | ..             | 4,697        | +4,697     | ..                                                | +4,697                 |
| <b>21. Forest :</b>                              |   |                |              |            |                                                   |                        |
| Voted                                            | . | 8,32,000       | 7,46,865     | —85,135    | —61,753                                           | —20,382                |
| Non-voted                                        | . | 2,71,804       | 2,69,616     | —2,188     | ..                                                | —2,188                 |
| <b>22. Irrigation, etc.—Charged to Revenue :</b> |   |                |              |            |                                                   |                        |
| Voted                                            | . | 26,44,000      | 29,65,754    | +3,21,754  | ..                                                | +3,21,754              |
| Non-voted                                        | . | 14,61,300      | 14,51,173    | —10,127    | ..                                                | —10,127                |
| <b>25. Interest on ordinary Debt, etc. :</b>     |   |                |              |            |                                                   |                        |
| Voted                                            | . | 1,41,77,000    | 2,20,75,225  | +78,98,225 | ..                                                | +78,98,225             |
| Non-voted                                        | . | 8,20,43,000    | 7,54,44,956  | —65,98,044 | ..                                                | —65,98,044             |

| No. and Name of Grant or Appropriation.                              | Final         | Actual       | Excess +  | Net                                               | Remainder              |
|----------------------------------------------------------------------|---------------|--------------|-----------|---------------------------------------------------|------------------------|
|                                                                      | Appropriation | Expenditure. | Saving—.  | reappropriation, with-<br>drawal or<br>surrender. | un-adjusted<br>+ or —. |
|                                                                      | Rs.           | Rs.          | Rs.       | Rs.                                               | Rs.                    |
| <b>26. Interest on Miscellaneous obligations :</b>                   |               |              |           |                                                   |                        |
| Voted .                                                              | 43,68,000     | 43,43,021    | —24,979   | ..                                                | —24,979                |
| Non-voted .                                                          | 6,45,77,766   | 6,40,04,225  | —5,73,541 | ..                                                | —5,73,541              |
| <b>27. Staff, Household and Allowances of the Governor General :</b> |               |              |           |                                                   |                        |
| Voted .                                                              | 4,20,000      | 3,83,201     | —36,799   | —32,903                                           | —3,896                 |
| Non-voted .                                                          | 10,18,176     | 10,47,555    | +29,379   | ..                                                | +29,379                |
| <b>28. Executive Council :</b>                                       |               |              |           |                                                   |                        |
| Voted .                                                              | 66,000        | 52,397       | —13,603   | —10,000                                           | —3,603                 |
| Non-voted .                                                          | 4,85,931      | 4,84,974     | —957      | ..                                                | —957                   |
| <b>29. Legislative Bodies :</b>                                      |               |              |           |                                                   |                        |
| Voted .                                                              | 8,78,000      | 7,54,002     | —1,23,998 | —16,549                                           | —1,07,449              |
| Non-voted .                                                          | 1,47,621      | 1,34,163     | —13,458   | ..                                                | —13,458                |
| <b>30. Foreign and Political Department :</b>                        |               |              |           |                                                   |                        |
| Voted .                                                              | 8,79,000      | 8,68,279     | —10,721   | ..                                                | —10,721                |
| Non-voted .                                                          | 1,90,422      | 1,87,685     | —2,737    | ..                                                | —2,737                 |
| <b>31. Home Department :</b>                                         |               |              |           |                                                   |                        |
| Voted .                                                              | 6,06,000      | 5,81,991     | —24,009   | —25,102                                           | +1,093                 |
| Non-voted .                                                          | 13,68,545     | 13,50,493    | —18,052   | ..                                                | —18,052                |
| <b>32. Public Service Commission :</b>                               |               |              |           |                                                   |                        |
| Voted .                                                              | 86,000        | 86,411       | +411      | ..                                                | +411                   |
| Non-voted .                                                          | 2,85,000      | 2,75,496     | —9,504    | ..                                                | —9,504                 |
| <b>33. Legislative Department :</b>                                  |               |              |           |                                                   |                        |
| Voted .                                                              | 3,48,000      | 3,36,315     | —11,685   | —8,200                                            | —3,485                 |
| Non-voted .                                                          | 1,93,000      | 1,92,641     | —359      | ..                                                | —359                   |

| No. and Name of Grant or Appropriation.               | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reappropriation, withdrawal or surrender. | Remainder unadjusted + or—. |
|-------------------------------------------------------|----------------------|---------------------|-------------------|-----------------------------------------------|-----------------------------|
|                                                       | Rs.                  | Rs.                 | Rs.               | Rs.                                           | Rs.                         |
| <b>34. Department of Education, Health and Lands:</b> |                      |                     |                   |                                               |                             |
| Voted .                                               | 5,90,000             | 5,78,368            | —11,632           | —10,896                                       | —736                        |
| Non-voted .                                           | 1,99,009             | 1,97,955            | —1,054            | ..                                            | —1,054                      |
| <b>35. Finance Department:</b>                        |                      |                     |                   |                                               |                             |
| Voted .                                               | 10,85,000            | 10,87,973           | + 2,973           | —51                                           | + 3,024                     |
| Non-voted .                                           | 2,45,877             | 2,46,634            | + 757             | ..                                            | + 757                       |
| <b>36. Separation of Accounts from Audit:</b>         |                      |                     |                   |                                               |                             |
| Voted .                                               | 15,73,000            | 15,27,543           | —45,457           | —16,000                                       | —29,457                     |
| Non-voted .                                           | 69,200               | 68,773              | —427              | ..                                            | —427                        |
| <b>37. Commerce Department:</b>                       |                      |                     |                   |                                               |                             |
| Voted .                                               | 3,15,000             | 3,00,386            | —14,614           | —14,548                                       | —66                         |
| Non-voted .                                           | 95,951               | 93,765              | —2,186            | ..                                            | —2,186                      |
| <b>38. Army Department:</b>                           |                      |                     |                   |                                               |                             |
| Voted .                                               | 5,35,800             | 5,34,486            | —1,314            | ..                                            | —1,314                      |
| Non-voted .                                           | 94,700               | 94,420              | —280              | ..                                            | —280                        |
| <b>39. Department of Industries and Labour:</b>       |                      |                     |                   |                                               |                             |
| Voted .                                               | 4,87,000             | 4,83,378            | —3,622            | —1,448                                        | —2,174                      |
| Non-voted .                                           | 1,10,326             | 1,10,488            | + 162             | ..                                            | + 162                       |
| <b>40. Central Board of Revenue:</b>                  |                      |                     |                   |                                               |                             |
| Voted .                                               | 2,00,000             | 1,97,753            | —2,247            | ..                                            | —2,247                      |
| Non-voted .                                           | 1,25,000             | 1,25,174            | + 174             | ..                                            | + 174                       |
| <b>41. Payments to Provincial Governments, etc.:</b>  |                      |                     |                   |                                               |                             |
| Voted .                                               | 1,33,000             | 1,29,404            | —3,596            | ..                                            | —3,596                      |
| Non-voted .                                           | 1,29,000             | 1,28,371            | —629              | ..                                            | —629                        |

| No. and Name of Grant or Appropriation. | Final appropriation. | Actual Expenditure. | Excess+ Saving— | Net reappropriation, with-<br>drawal or surrender. | Remainder unadjusted + or —. |
|-----------------------------------------|----------------------|---------------------|-----------------|----------------------------------------------------|------------------------------|
|                                         |                      |                     |                 |                                                    |                              |
|                                         | Rs.                  | Rs.                 | Rs.             | Rs.                                                | Rs.                          |
| <b>42. Audit :</b>                      |                      |                     |                 |                                                    |                              |
| Voted .                                 | 83,95,000            | 87,84,108           | —1,10,802       | ..                                                 | —1,10,892                    |
| Non-voted .                             | 6,97,000             | 6,82,360            | —14,631         | ..                                                 | —14,631                      |
| <b>43. Administration of Justice :</b>  |                      |                     |                 |                                                    |                              |
| Voted .                                 | 55,000               | 55,644              | + 644           | ..                                                 | + 644                        |
| <b>44. Police :</b>                     |                      |                     |                 |                                                    |                              |
| Voted .                                 | 1,95,000             | 1,89,955            | —5,045          | —219                                               | —4,826                       |
| Non-voted .                             | 3,000                | 2,634               | —366            | ..                                                 | —366                         |
| <b>45. Ports and Pilotage :</b>         |                      |                     |                 |                                                    |                              |
| Voted .                                 | 11,07,000            | 10,70,264           | —36,736         | ..                                                 | —36,736                      |
| Non-voted .                             | 12,24,550            | 11,73,221           | —46,329         | ..                                                 | —46,329                      |
| <b>46. Light houses and Lightships.</b> |                      |                     |                 |                                                    |                              |
| Voted .                                 | 10,90,000            | 13,68,423           | + 2,78,423      | —33,400                                            | + 3,11,823                   |
| Non-voted .                             | 18,300               | 19,411              | + 1,111         | ..                                                 | + 1,111                      |
| <b>47. Survey of India :</b>            |                      |                     |                 |                                                    |                              |
| Voted .                                 | 32,95,000            | 31,95,733           | —99,267         | ..                                                 | —99,267                      |
| Non-voted .                             | 7,96,000             | 8,31,298            | + 35,298        | ..                                                 | + 35,298                     |
| <b>48. Meteorology :</b>                |                      |                     |                 |                                                    |                              |
| Voted .                                 | 12,72,000            | 12,49,167           | —22,833         | —6,500                                             | —16,333                      |
| Non-voted .                             | 42,000               | 40,841              | —1,159          | ..                                                 | —1,159                       |
| <b>49. Geological Survey :</b>          |                      |                     |                 |                                                    |                              |
| Voted .                                 | 2,52,000             | 2,22,417            | —29,583         | —27,220                                            | —2,363                       |
| Non-voted .                             | 3,54,500             | 3,45,880            | —8,620          | ..                                                 | —8,620                       |
| <b>50 Botanical Survey :</b>            |                      |                     |                 |                                                    |                              |
| Voted .                                 | 2,81,000             | 2,51,636            | —29,364         | —34,800                                            | + 5,436                      |
| Non-voted .                             | 24,800               | 23,276              | —1,524          | ..                                                 | —1,524                       |

| No. and Name of Grant or Appropriation. | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reappropriation, withdrawal or surrender. | Remainder unadjusted + or—. |
|-----------------------------------------|----------------------|---------------------|-------------------|-----------------------------------------------|-----------------------------|
|                                         | Rs.                  | Rs.                 | Rs.               | Rs.                                           | Rs.                         |
| <b>51. Zoological Survey :</b>          |                      |                     |                   |                                               |                             |
| Voted .                                 | 2,04,000             | 1,99,634            | —4,366            | —4,043                                        | —323                        |
| Non-voted .                             | 3,523                | 3,516               | —7                | ..                                            | —7                          |
| <b>52. Archæology :</b>                 |                      |                     |                   |                                               |                             |
| Voted .                                 | 16,43,000            | 15,34,413           | —1,08,587         | —49,117                                       | —59,470                     |
| Non-voted .                             | 79,000               | 77,117              | —1,883            | ..                                            | —1,883                      |
| <b>53. Mines :</b>                      |                      |                     |                   |                                               |                             |
| Voted .                                 | 1,63,000             | 1,61,770            | —1,230            | ..                                            | —1 230                      |
| Non-voted .                             | 88,640               | 89,069              | +429              | ..                                            | +429                        |
| <b>54. Other Scientific Departments</b> | 5,18,000             | 5,18,000            | ..                | ..                                            | ..                          |
| <b>55. Education :</b>                  |                      |                     |                   |                                               |                             |
| Voted .                                 | 8,32,000             | 8,31,685            | —315              | —207                                          | —108                        |
| Non-voted .                             | 9,476                | 12,663              | +3,187            | ..                                            | +3,187                      |
| <b>56. Medical Services :</b>           |                      |                     |                   |                                               |                             |
| Voted .                                 | 8,45,000             | 7,32,683            | —1,12,317         | —45,275                                       | —67,042                     |
| Non-voted .                             | 3,14,729             | 3,19,312            | +4,583            | ..                                            | +4,583                      |
| <b>57. Public Health :</b>              |                      |                     |                   |                                               |                             |
| Voted .                                 | 13,91,000            | 13,62,831           | —31,169           | —15,398                                       | —15,771                     |
| Non-voted .                             | 1,87,254             | 1,62,972            | —24,282           | ..                                            | —24,282                     |
| <b>58. Agriculture :</b>                |                      |                     |                   |                                               |                             |
| Voted .                                 | 32,69,000            | 29,65,503           | —3,03,497         | —2,26,482                                     | —77,015                     |
| Non-voted .                             | 2,83,568             | 2,75,714            | —7,854            | ..                                            | —7,854                      |
| <b>59. Civil Veterinary Services :</b>  |                      |                     |                   |                                               |                             |
| Voted .                                 | 7,49,000             | 7,17,323            | —31,677           | —90                                           | —31,587                     |
| Non-voted .                             | 69,600               | 67,716              | —1,884            | ..                                            | —1,884                      |
| <b>60. Industries :</b>                 |                      |                     |                   |                                               |                             |
| Voted .                                 | 2,01,000             | 1,96,119            | —4,881            | —880                                          | —4 091                      |
| Non-voted .                             | 14,950               | 13,818              | —1,132            | ..                                            | —1,132                      |
| <b>61. Aviation :</b>                   |                      |                     |                   |                                               |                             |
| Voted .                                 | 23,60,000            | 17,90,679           | —5,69,321         | —4,71,518                                     | —97,803                     |
| Non-voted .                             | 17,000               | 16,503              | —497              | ..                                            | —497                        |

| No. and Name of Grant or<br>Appropriation               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess+<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or— |
|---------------------------------------------------------|-------------------------|------------------------|--------------------|-------------------------------------------------------------|----------------------------------|
|                                                         | Rs.                     | Rs.                    | Rs.                | Rs.                                                         | Rs.                              |
| <b>62. Commercial Intelligence<br/>and Statistics :</b> |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 3,13,000                | 2,67,414               | —45,586            | —32,144                                                     | —13,442                          |
| Non-voted .                                             | 54,210                  | 53,117                 | —1,093             | ..                                                          | —1,093                           |
| <b>63. Census :</b>                                     |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 6,000                   | 4,942                  | —1,058             | —750                                                        | —308                             |
| Non-voted .                                             | 16,571                  | 16,345                 | —226               | ..                                                          | —226                             |
| <b>64. Emigration—Internal :</b>                        |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 37,000                  | 31,146                 | —5,854             | —4,140                                                      | —1,714                           |
| Non-voted .                                             | 11,910                  | 11,648                 | —262               | ..                                                          | —262                             |
| <b>65. Emigration—External :</b>                        |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 2,01,000                | 1,89,857               | —11,143            | —7,195                                                      | —3,948                           |
| Non-voted .                                             | 49,760                  | 50,660                 | + 900              | ..                                                          | + 900                            |
| <b>66. Joint Stock Compa-<br/>nies :</b>                |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 1,35,000                | 1,24,622               | —10,378            | —3,011                                                      | —7,367                           |
| Non-voted .                                             | 1,000                   | 4,768                  | + 3,768            | ..                                                          | + 3,768                          |
| <b>67. Miscellaneous Depart-<br/>ments :</b>            |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 6,14,000                | 6,00,549               | —13,451            | —2,928                                                      | —10,523                          |
| Non-voted .                                             | 58,346                  | 58,840                 | + 494              | ..                                                          | + 494                            |
| <b>68. Indian Stores Depart-<br/>ment :</b>             |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 20,35,000               | 19,50,832              | —84,168            | —51,200                                                     | —32,968                          |
| Non-voted .                                             | 45,000                  | 44,678                 | —322               | ..                                                          | —322                             |
| <b>69. Currency :</b>                                   |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 46,42,000               | 42,89,918              | —3,52,082          | —1,99,450                                                   | —1,52,632                        |
| Non-voted .                                             | 1,35,450                | 1,28,056               | —7,394             | ..                                                          | —7,394                           |
| <b>70. Mint :</b>                                       |                         |                        |                    |                                                             |                                  |
| Voted .                                                 | 27,18,000               | 28,21,746              | + 1,03,746         | ..                                                          | + 1,03,746                       |
| Non-voted .                                             | 1,12,250                | 1,12,840               | + 590              | ..                                                          | + 590                            |

| No. and Name of Grant or Appropriation.      | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reappropriation, withdrawal or surrender. | Remainder un-adjusted + or —. |
|----------------------------------------------|----------------------|---------------------|-------------------|-----------------------------------------------|-------------------------------|
|                                              | Rs.                  | Rs.                 | Rs.               | Rs.                                           | Rs.                           |
| 71. Civil Works :                            |                      |                     |                   |                                               |                               |
| Voted .                                      | 2,63,28,000          | 2,57,15,649         | —6,12,351         | —11,31,760                                    | +5,19,409                     |
| Non-voted .                                  | 15,38,645            | 14,23,109           | —1,15,536         | ..                                            | —1,15,536                     |
| 72. Superannuation Allowances and Pensions : |                      |                     |                   |                                               |                               |
| Voted .                                      | 48,48,000            | 43,43,713           | —5,04,287         | ..                                            | —5,04,287                     |
| Non-voted .                                  | 2,28,12,638          | 2,26,31,809         | —1,80,829         | ..                                            | —1,80,829                     |
| 73. Stationery and Printing :                |                      |                     |                   |                                               |                               |
| Voted .                                      | 55,57,000            | 52,86,616           | —2,70,384         | ..                                            | —2,70,384                     |
| Non-voted .                                  | 31,776               | 31,627              | —149              | ..                                            | —149                          |
| 74. Miscellaneous :                          |                      |                     |                   |                                               |                               |
| Voted .                                      | 22,19,500            | 19,89,466           | —2,29,534         | —1,06,230                                     | —1,23,304                     |
| Non-voted .                                  | 42,02,084            | 41,52,355           | —49,729           | ..                                            | —49,729                       |
| 75. Refunds :                                |                      |                     |                   |                                               |                               |
| Voted .                                      | 65,60,000            | 53,96,906           | —11,63,094        | —10,65,830                                    | —97,264                       |
| Non-voted .                                  | 2,37,47,071          | 2,23,01,800         | —14,45,271        | ..                                            | —14,45,271                    |
| 76. North West Frontier Province :           |                      |                     |                   |                                               |                               |
| Voted .                                      | 1,03,10,900          | 1,02,34,802         | —76,098           | —25,000                                       | —51,098                       |
| Non-voted .                                  | 1,31,88,035          | 1,31,31,544         | —56,491           | ..                                            | —56,491                       |
| 77. Baluchistan :                            |                      |                     |                   |                                               |                               |
| Voted .                                      | 29,16,000            | 28,84,385           | —31,615           | ..                                            | —31,615                       |
| Non-voted .                                  | 47,99,000            | 47,39,675           | —59,325           | ..                                            | —59,325                       |
| 78. Delhi :                                  |                      |                     |                   |                                               |                               |
| Voted .                                      | 42,34,000            | 41,39,964           | —94,036           | ..                                            | —94,036                       |
| Non-voted .                                  | 2,67,100             | 2,65,808            | —1,292            | ..                                            | —1,292                        |
| 79. Ajmer-Merwara :                          |                      |                     |                   |                                               |                               |
| Voted .                                      | 14,79,000            | 14,61,342           | —17,658           | ..                                            | —17,658                       |
| Non-voted .                                  | 1,05,240             | 1,01,504            | —3,736            | ..                                            | —3,736                        |



| No. and Name of Grant or Appropriation.                                  | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reappropriation, withdrawal or sur ender. | Remainder un-adjusted + or —. |
|--------------------------------------------------------------------------|----------------------|---------------------|-------------------|-----------------------------------------------|-------------------------------|
|                                                                          | Rs.                  | Rs.                 | Rs.               | Rs.                                           | Rs.                           |
| 80. Andamans and Nicobar Island :                                        |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 45,15,000            | 44,37,398           | —77,602           | ..                                            | —77,602                       |
| Non-voted .                                                              | 2,05,170             | 1,97,626            | —7,544            | ..                                            | —7,544                        |
| 81. Rajputana :                                                          |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 5,43,000             | 5,44,199            | +1,199            | ..                                            | +1,199                        |
| Non-voted .                                                              | 7,77,430             | 7,81,446            | +4,016            | ..                                            | +4,016                        |
| 82. Central India :                                                      |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 5,66,000             | 5,50,535            | —15,465           | —2,238                                        | —13,227                       |
| Non-voted .                                                              | 7,12,044             | 6,98,540            | —13,504           | ..                                            | —13,504                       |
| 83. Hyderabad :                                                          |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 2,99,000             | 2,98,444            | —556              | ..                                            | —556                          |
| Non-voted .                                                              | 3,48,215             | 3,24,815            | —23,400           | ..                                            | —23,400                       |
| 84. Expenditure in England under the Control of the Secretary of State : |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 16,45,000            | 16,17,148           | —27,852           | ..                                            | —27,852                       |
| Non-voted .                                                              | 20,35,000            | 20,05,217           | —29,783           | ..                                            | —29,783                       |
| 85. Expenditure in England under the Control of the High Commissioner :  |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 52,90,000            | 50,68,198           | —2,21,802         | —37,000                                       | —1,84,802                     |
| Non-voted .                                                              | 41,38,000            | 41,43,981           | +5,981            | ..                                            | +5,981                        |
| <i>Ecclesiastical</i> . . .                                              | 30,06,150            | 29,47,789           | —58,361           | ..                                            | —58,361                       |
| <i>Political</i> . . .                                                   | 99,24,656            | 98,81,673           | —42,983           | ..                                            | —42,983                       |
| <i>Frontier Watch and Ward</i>                                           | 1,47,32,827          | 1,45,29,629         | —2,03,198         | ..                                            | —2,03,198                     |
| <i>Territorial and Political Pensions</i> . . .                          | 32,78,911            | 31,99,092           | —79,819           | ..                                            | —79,819                       |
| <i>Bangalore</i> . . .                                                   | 14,41,294            | 14,23,700           | —17,594           | ..                                            | —17,594                       |
| <i>Western India States Agency</i>                                       | 16,87,710            | 17,44,313           | +56,603           | ..                                            | +56,603                       |
| 86. Capital Outlay on Security Printing .                                | 45,000               | 22,754              | —22,246           | —22,000                                       | —246                          |
| 87. Forest Capital Outlay                                                | 1,000                | ..                  | —1,000            | —9,500                                        | +8,500                        |
| 88. Irrigation Works—not charged to Revenue :                            |                      |                     |                   |                                               |                               |
| Voted .                                                                  | 3,03,000             | 2,77,907            | —25,093           | ..                                            | —25,093                       |
| Non-voted .                                                              | 20,824               | 21,675              | +851              | ..                                            | +851                          |

| No. and Name of Grant or Appropriation.            | Final          | Actual       | Excess +   | Net                                       | Remainder         |
|----------------------------------------------------|----------------|--------------|------------|-------------------------------------------|-------------------|
|                                                    | Appropriation. | Expenditure. | Saving—    | reappropriation, withdrawal or surrender. | adjusted. + or —. |
|                                                    | Rs.            | Rs.          | Rs.        | Rs.                                       | Rs.               |
| 91. Capital outlay on Currency Note Press :        | 74,000         | 68,632       | —5,368     | —1,000                                    | —4,368            |
| 92. Capital outlay on Vizagapatam Harbour .        |                |              |            |                                           |                   |
| Voted .                                            | 40,00,000      | 35,72,010    | —4,27,990  | —1,14,000                                 | —3,13,990         |
| Non-voted .                                        | 3,000          | 3,008        | +8         | ..                                        | +8                |
| 93. Capital outlay on Lighthouses and Lightships . | 8,000          | 12,821       | +4,821     | ..                                        | +4,821            |
| 94. Commuted Value of Pensions :                   |                |              |            |                                           |                   |
| Voted .                                            | 29,05,000      | 27,88,815    | —1,16,185  | ..                                        | —1,16,185         |
| Non-voted .                                        | 7,38,000       | 10,19,868    | +2,81,868  | ..                                        | +2,81,868         |
| 95. Delhi Capital Outlay :                         |                |              |            |                                           |                   |
| Voted .                                            | 1,31,58,000    | 1,32,80,295  | +1,22,295  | ..                                        | +1,22,295         |
| Non-voted .                                        | 4,73,350       | 4,72,019     | —1,331     | ..                                        | —1,331            |
| 96. Interest Free Advances                         | 90,25,000      | 86,04,545    | —4,20,455  | ..                                        | —4,20,455         |
| 97. Loans and Advances bearing interest .          | 14,92,41,000   | 15,01,36,936 | + 8,95,936 | —75,000                                   | +9,70,936         |
| Totals { Voted .                                   | 35,63,42,700   | 35,60,11,014 | —3,31,686  | —65,30,508                                | +61,98,822        |
| Non-voted .                                        | 27,87,47,009   | 26,94,06,329 | —93,40,680 | ..                                        | —93,40,680        |

Amount of excess to be covered by Excess Grants or Appropriations :

|                     | Rs.       |
|---------------------|-----------|
| Voted . . . . .     | 96,30,427 |
| Non-voted . . . . . | 4,34,856  |

*Audit Certificate.*

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from the other audit authorities (except from the Controller of Military Accounts, Rawalpindi) to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

The Director of Army Audit has reported that a sum of Rs. 3,709 on account of commuted value of pensions was erroneously charged to the Army estimates instead of to Grant No. 94 Commuted Value of Pensions. The necessary readjustment has been made in the accounts for 1930-31 at the instance of audit.

A. J. CURRIE,

Accountant General, Central Revenues

## GRANT No. 16—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

| Major Head and Sub-head.                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|----------------------------------------|
|                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                    |
| Major Head "1—Customs".                                                                                                                                       |                              |                             |                       |                                                             |                                        |
| A. Sea Customs Charges at the Ports :                                                                                                                         |                              |                             |                       |                                                             |                                        |
| A. 1.—Pay of Officers :                                                                                                                                       |                              |                             |                       |                                                             |                                        |
| Non-voted O. 3,35,672 }<br>S.(a)—19,300 }                                                                                                                     | 3,16,372                     | 3,26,119                    | +9,747                | +22,383                                                     | --12,636                               |
| Mainly to the appointment of the Cotton Tariff Officer in Bengal for whom no provision was made originally.                                                   |                              |                             |                       |                                                             |                                        |
| Voted . . . . .                                                                                                                                               | 4,14,423                     | 4,86,955                    | +72,532               | +75,610                                                     | —3,078                                 |
| The re-organisation of the appraising establishment in Bengal and Bombay accounts chiefly for the excess.                                                     |                              |                             |                       |                                                             |                                        |
| A. 2.—Pay of Establishments                                                                                                                                   | 47,41,991                    | 45,36,691                   | —2,05,300             | —1,75,432                                                   | —20,668                                |
| Partly to the conversion of certain non-gazetted posts into gazetted ones as a result of the re-organisation of the appraising establishment. See A. 1 voted. |                              |                             |                       |                                                             |                                        |
| A. 3.—Overtime and Holiday Allowances . . . . .                                                                                                               | 9,71,300                     | 9,45,740                    | —25,560               | —8,476                                                      | —17,084                                |
| Decline in shipping activities.                                                                                                                               |                              |                             |                       |                                                             |                                        |
| A. 4.—Other Allowances, Hono-<br>raria, etc. :                                                                                                                |                              |                             |                       |                                                             |                                        |
| Non-voted O. 70,968 }<br>S. (b) 13,000 }                                                                                                                      | 83,968                       | 74,299                      | —9,669                | —283                                                        | —9,386                                 |
| Smaller expenditure under "cost of passages" and under "travelling and other allowances".                                                                     |                              |                             |                       |                                                             |                                        |
| Voted O. 2,53,173 }<br>S. (c) 34,000 }                                                                                                                        | 2,87,173                     | 2,83,138                    | —4,035                | —1,182                                                      | —2,853                                 |
| A. 5.—Purchase and Repairs of<br>Boats . . . . .                                                                                                              | 53,000                       | 28,119                      | —24,881               | —21,400                                                     | —3,481                                 |
| No boats were purchased in Bengal. This is a fluctuating item.                                                                                                |                              |                             |                       |                                                             |                                        |

(a) Sanctioned as follows : 16th October,—Rs. 13,000, 22nd March,—Rs. 6,300.

(b) Sanctioned on 16th October.

(c) Voted by the Legislative Assembly on 15th February.

| Major Head and Sub-head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>adjusted<br>withdrawal + or—<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|--------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------------------------|---------------------------------------|
|--------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------------------------|---------------------------------------|

Rs. Rs. Rs. Rs. Rs.

A.—Sea Customs, etc.—*contd.*

|                                                   |        |        |        |        |      |
|---------------------------------------------------|--------|--------|--------|--------|------|
| A. 6.—Stores and Equipments of<br>Boats . . . . . | 33,300 | 26,893 | —6,407 | —5,440 | —967 |
|---------------------------------------------------|--------|--------|--------|--------|------|

Over-estimation in Bengal estimates.

|                                                                                                                    |       |     |        |        |        |
|--------------------------------------------------------------------------------------------------------------------|-------|-----|--------|--------|--------|
| A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts. . . . . | 4,500 | 344 | —4,156 | —1,300 | —2,856 |
|--------------------------------------------------------------------------------------------------------------------|-------|-----|--------|--------|--------|

A fluctuating item depending upon the number of cases requiring payment.

## A. 8.—Other Supplies and Services :

|                 |            |          |          |          |         |
|-----------------|------------|----------|----------|----------|---------|
| O. 1,23,669     | } 5,53,669 | 5,97,966 | + 44,297 | + 79,518 | —35,221 |
| S. (c) 4,30,000 |            |          |          |          |         |

The supplementary appropriation of Rs. 4,30,000 included Rs. 4,04,500 for payment to the Army Department for property in Calcutta for the new Custom House. The excess of Rs. 44,297 is mainly due to unprecedented increase in the number of seizures of contraband in Bengal (Rs. 35,000) and increased expenditure in Bombay on certain fluctuating items, chiefly under "Law charges" (Rs. 13,000).

|                               |          |          |         |         |         |
|-------------------------------|----------|----------|---------|---------|---------|
| A. 9.—Contingencies . . . . . | 3,38,781 | 2,81,608 | —57,173 | —15,929 | —41,244 |
|-------------------------------|----------|----------|---------|---------|---------|

Due mainly to :—

- (i) Non-utilisation of the provision for general taxes payable to the Bombay Municipality as a result of the decision to pay the taxes in arrears and not in advance (Rs. 18,000).
- (ii) Less expenditure on certain fluctuating heads in Bombay (Rs. 19,000).
- (iii) Reduced expenditure on customs publications in Burma (Rs. 23,000).

|                                                                                   |          |          |         |        |         |
|-----------------------------------------------------------------------------------|----------|----------|---------|--------|---------|
| A. 10.—Establishment Charges paid to other Governments, Departments, etc. . . . . | 1,68,100 | 1,41,491 | —26,609 | —4,900 | —21,709 |
|-----------------------------------------------------------------------------------|----------|----------|---------|--------|---------|

A fluctuating item. Less payment had to be made to the Post Office for collecting customs duty on postal parcels.

## A. 11.—Grants-in-aid, Contributions and Donations :

|                     |     |     |      |    |      |
|---------------------|-----|-----|------|----|------|
| Non-voted . . . . . | 360 | 214 | —146 | .. | —146 |
|---------------------|-----|-----|------|----|------|

Under contribution to the Port Funds.

|                 |          |          |           |    |           |
|-----------------|----------|----------|-----------|----|-----------|
| Voted . . . . . | 3,46,400 | 1,10,110 | —2,36,290 | .. | —2,36,290 |
|-----------------|----------|----------|-----------|----|-----------|

See Note 1.

- (i) Restricted payments in Bengal pending a further examination by the Standing Finance Committee of the question of extending the scope of the Fund to non-recurring charities (Rs. 87,000), and (ii) payment of certain special grants in Burma was not sanctioned (Rs. 1,54,000).



| Major Head and Sub-head.                                                                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—Sea Customs, etc.—concl'd.</b>                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| A. 12.— <i>Deduct</i> —Contributions,<br>etc. . . . .                                                                                                                                                           | —54,367                 | —73,657                | —19,290               | ..                                                     | —19,290                                 |
| Additional establishment was entertained in Bombay at the cost of private parties.                                                                                                                              |                         |                        |                       |                                                        |                                         |
| A. 13.— <i>Deduct</i> —Probable Sav-<br>ings . . . . .                                                                                                                                                          | —98,000                 | ..                     | +98,000               | +17,250                                                | +80,750                                 |
| Fully realised.                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                         |
| <b>B.—Compensations :</b>                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Non-voted O. 17,44,000 }<br>S. (d) —2,33,853 }                                                                                                                                                                  | 15,10,147               | 14,88,092              | —22,055               | —22,100                                                | +45                                     |
| Imports at the port of Cochin (Madras) fell short of expectations.                                                                                                                                              |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                                 | 19,000                  | 18,810                 | —190                  | ..                                                     | —190                                    |
| <b>C.—Land Customs Charges :</b>                                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Officers . . . . .                                                                                                                                                                                 | 21,500                  | 20,155                 | —1,345                | —949                                                   | —396                                    |
| Certain emoluments in lieu of overtime allowance in Madras were treated as special pay in the estimates but have been correctly classified as “compensatory allowance” and accordingly debited to C. 3.         |                         |                        |                       |                                                        |                                         |
| C. 2.—Pay of Establishments . . . . .                                                                                                                                                                           | 1,91,930                | 1,77,485               | —14,445               | —12,590                                                | —1,855                                  |
| See C. 1.                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| C. 3.—Other Charges . . . . .                                                                                                                                                                                   | 1,14,700                | 1,42,600               | +27,900               | +51,970                                                | —24,070                                 |
| See C. 1. Also due to payment of many old rewards in Madras. The net reappropriation of Rs. 53,000 (included in Rs. 51,970) in Madras sanctioned in December 1929 proved excessive to the extent of Rs. 21,839. |                         |                        |                       |                                                        |                                         |
| C. 4.— <i>Deduct</i> —Recoveries<br>from the French Gov-<br>ernment towards the<br>cost of Establishment at<br>Karikal . . . . .                                                                                | —400                    | —446                   | —46                   | ..                                                     | —46                                     |
| <b>E.—English Charges (High Commis-<br/>sioner) on Stores . . . . .</b>                                                                                                                                         |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                 | 11,000                  | 3,853                  | —7,147                | —7,000                                                 | —147                                    |
| Mainly due to reduction in indents.                                                                                                                                                                             |                         |                        |                       |                                                        |                                         |
| <b>F.—Loss or Gain by Exchange . . . . .</b>                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                 | ..                      | 33                     | +33                   | +50                                                    | —17                                     |
| Totals { Non-voted . . . . .                                                                                                                                                                                    | 19,10,847               | 18,88,724              | —22,123               | ..                                                     | —22,123                                 |
| { Voted { Gross . . . . .                                                                                                                                                                                       | 81,72,767               | 78,01,991              | —3,70,776             | —30,200                                                | —3,40,976                               |
| { Deductions . . . . .                                                                                                                                                                                          | —54,767                 | —74,102                | —19,326               | ..                                                     | —19,536                                 |
| { Net . . . . .                                                                                                                                                                                                 | 81,18,000               | 77,27,888              | —3,90,112             | —30,200                                                | —3,59,912                               |

(d) Sanctioned on 22nd March.

## NOTES.

1. Sub-head A. 11—Voted.—The total expenditure under “Grants-in-aid, Contributions, etc.” is made up of contributions to the following Institutions :—

*Bombay—*

|                                                      | Rs.    |
|------------------------------------------------------|--------|
| (1) The Lascars' Home . . . . .                      | 10,000 |
| (2) The Prince of Wales Seamen's Institute . . . . . | 3,000  |
| (3) Customs Clubs . . . . .                          | 7,200  |
| (4) Bombay Education Society . . . . .               | 1,000  |
| (5) Loans and Grants Fund . . . . .                  | 3,500  |

*Karachi—*

|                                                          |       |
|----------------------------------------------------------|-------|
| (6) Customs Recreation Club . . . . .                    | 2,520 |
| (7) Red Cross Society . . . . .                          | 1,000 |
| (8) Civil Hospital Aid and Nursing Association . . . . . | 2,000 |

*Bengal—*

|                                                                          |        |
|--------------------------------------------------------------------------|--------|
| (9) Service Sunday Fees Fund, Calcutta Custom House . . . . .            | 11,520 |
| (10) Seamen's Welfare Committee . . . . .                                | 30,000 |
| (11) Charitable Dispensaries, Kidderpore and Budge Budge Docks . . . . . | 280    |
| (12) Sunday Fees Fund, Chittagong . . . . .                              | 550    |
| (13) Customs Recreation Club, Chittagong . . . . .                       | 150    |

*Madras—*

|                                     |       |
|-------------------------------------|-------|
| (14) Customs Benefit Fund . . . . . | 1,000 |
| (15) Port Staff Club . . . . .      | 2,000 |

*Rangoon—*

|                                               |        |
|-----------------------------------------------|--------|
| (16) Customs Benevolent Fund . . . . .        | 10,000 |
| (17) Mayo Marine Institute . . . . .          | 6,000  |
| (18) Seamen's Mission . . . . .               | 5,500  |
| (19) General Hospital . . . . .               | 4,140  |
| (20) Customs Club . . . . .                   | 5,000  |
| (21) Port Commissioner's Dispensary . . . . . | 1,100  |
| (22) Volunteer's Club . . . . .               | 750    |
| (23) Seafarer's Club . . . . .                | 1,800  |

---

1,10,110

---

2. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances are detailed below :—

|                  | Receipts.       | Expenditure.    |
|------------------|-----------------|-----------------|
|                  | Rs.             | Rs.             |
| Bengal . . . . . | 4,53,893        | 3,81,137        |
| Burma . . . . .  | 2,76,845        | 1,83,431        |
| Madras . . . . . | 1,00,909        | 94,435          |
| Bombay . . . . . | 3,41,011        | 3,96,847        |
|                  | <hr/> 11,72,658 | <hr/> 10,55,850 |

(i.e., A. 3 plus  
A-11-voted).

## IMPORTANT COMMENTS.

*Over-budgeting.*

1. The savings in the provision under the following sub-heads appear to indicate a tendency towards overbudgeting. It is for consideration whether a more accurate estimate is not possible.

(i) A.-5. Purchase and repair of boats.

| Year.         | Appropriation. | Saving. | Percentage<br>of<br>saving. |
|---------------|----------------|---------|-----------------------------|
|               | Rs.            | Rs.     |                             |
| 1926-27 . . . | 56,980         | 13,659  | 24                          |
| 1927-28 . . . | 67,250         | 8,481   | 12                          |
| 1928-29 . . . | 74,400         | 33,748  | 45                          |
| 1929-30 . . . | 53,000         | 24,881  | 47                          |

(ii) A.-6. Store and equipment of boats

|               |        |        |    |
|---------------|--------|--------|----|
| 1926-27 . . . | 44,800 | 13,624 | 30 |
| 1927-28 . . . | 39,750 | 14,762 | 37 |
| 1928-29 . . . | 37,800 | 14,738 | 39 |
| 1929-30 . . . | 33,300 | 6,407  | 19 |

2. *General remarks.*—The original estimate for voted expenditure was fairly accurate and was exceeded by only 0.96 per cent. The supplementary grant of Rs. 4,64,000 obtained on the 18th February, 1930 converted the small excess into a saving of 4.80 per cent. This supplementary grant included Rs. 4,04,500 to meet payment to the Army Department for acquisition of a building in Calcutta for the New Custom House, (sub-head A.-8) and for this purpose a *token* vote might have been obtained as sufficient savings were available within the Grant chiefly under sub-heads A.-2 and A.-11. Of the total gross voted savings of Rs. 3,70,776 only Rs. 30,200 was surrendered.

In the Non-voted section the saving against the final Appropriation is 1.15 per cent.

*Various Irregularities.*

3. The Manifest Section of a certain Custom House could not trace the documents supporting the clearance of 14 packages of electric fans entered in the Import General Manifest of a vessel nor were bills-of-entry in respect of these available in any section of the Custom House. There was also no trace in the records of the Cash Department that any duty had been paid on these packages nor could any entry be found in the transit register, maintained for the purpose of sending up duplicate bills-of-entry collected at the gate of the jetty on clearance of goods, of any document that could be connected with the consignment. The consignees who were asked to produce the triplicate bill-of-entry were unable to do so, but forwarded the invoice and certain other papers and asserted that Rs. 2,400 had been paid as duty, producing certain receipts for payment of Port Trust dues.

Investigations were begun and it was found that the importers' *muccadam* had not paid the provisional duty of Rs. 2,400 which had been assessed on the goods but had cleared them on a false duplicate bill-of-entry on which he had impressed a stamp which was a colourable imitation of the oval stamp used in the Cash and Accounts Sections, entered fictitious Cash and Accounts numbers for the transaction and forged the initials of the Accountant and Cashier. This duplicate bill-of-entry was never discovered and it is now possible to do no more than conjecture how it was removed from the custody of the Assistant Wharfinger on duty at the jetty to whom it must have been presented for the purpose of clearing the goods into the town, and whose duty it was to retain it and send it the next day with the transit book kept for the purpose to the Custom House. There was no evidence of collusion on the part of these officers who, however, were proved to have been absent from their posts without authority during certain hours on the day of the occurrence and have for this been departmentally punished. There were certain directions in which the Custom House felt the procedure was open to criticism, *viz.*, that the oval stamp used in the Cash and Accounts Sections remained in the custody of a peon instead of in that of the Cashier, and that the Accountant and Cashier only initialled the duplicate bills-of-entry within this oval stamp instead of signing in full. These matters have been rectified by the issue of the necessary orders.

The duty on the goods mentioned above was recovered from the importers.\*

4. At another customs port a firm dealing in woollen shawls greatly undervalued a consignment imported in December 1929 by quoting the invoice value instead of the wholesale market value. This was challenged by the appraiser on the ground that there was a wholesale market value for such goods and that assessment fell under Section 30(a) and not Section 30(b) of the Act. Enquiries confirmed the contention of the Custom House regarding the existence of a wholesale market for shawls bearing the descriptive ticket of the kind imported, and inspection of the firm's books also convinced the Collector that wilful undervaluation had taken place. He therefore summarily assessed the consignment on the wholesale market value under Section 87, and under Section 167(37)(c) imposed a penalty of Rs. 1,000. He also, with reference to the provisions of Section 39 demanded payment of duty short collected on 4 earlier importations. The Collector's proceedings were upheld by the Board on appeal.\*

\* Examiner of Customs Accounts.



5. Two Preventive Officers were found guilty of removing without any authority and in suspicious circumstances some leather suit cases from a vessel on her arrival in port. Far more serious charges connected with the removal could not be pressed for lack of evidence. The two officers were dismissed by the Collector of Customs and their appeals against dismissal have also been rejected by the Board.\*

6. Information was received alleging serious mismanagement and misdemeanour at a Customs outpost. Enquiries made on the spot established the fact that ordinary merchandise for sale was being systematically imported from Penang and passed out under various guises, *e.g.*, deck-cargo, traders' cargo, clerks' cargo, passengers' baggage, etc., all these being unmanifested in spite of the rules which require all cargo except *bona fide* personal baggage to be entered in the manifest. It was also found that the duty (if any) collected in such cases was unsupported by any documents other than receipts given to the owner on the baggage declaration statement. There was, of course, no check possible of the correctness of the assessments made. Steps were not being taken by means of Customs tallies or otherwise to see that all cargo discharged from a vessel was brought to the Custom House for examination and assessment nor was there any systematic check of the number of packages or of examination of their contents carried out there.

The officers concerned have been recalled to headquarters. In the case of the senior it has been decided that he should not again hold charge of an outpost. The other has been reverted to the lower grade of the clerical service of the Custom House.\*

*Unsecured overdraft in salt credit account.*

7. The payment of duty on imported salt is, under the rules permitted to be postponed for a period not exceeding six months provided there have been deposited with the Collector of Customs securities sufficient to cover the payment.

In 1923 a salt merchant deposited with the Collector of Customs a treasury bill for Rs. 5,000 and on the same day another merchant deposited securities on which he was allowed credit for Rs. 61,410. The latter amount was not only entered correctly in the account of the actual depositor but was also entered by oversight in the account of the merchant who had deposited the treasury bill for Rs. 5,000 (which was omitted from his account) thus giving him an excess credit of Rs. 56,410. This error, under the system of checks then in force, was not likely to be discovered save in the event of the merchant applying for the final closing of his account. It, however, came to light in 1928 when the accident of closing another merchant's account led to the discovery of the defect. The main drawback of the system was that nowhere in any of the register or forms of account maintained were the amount at a merchant's credit and the total value of the securities held on his behalf exhibited in juxtaposition. The total value of the securities of any particular merchant was not readily available anywhere in the accounts and could only be worked out by a search through the general register of salt credits.

The whole system has since been revised in consultation with Audit and the safeguards now provided are considered sufficient to prevent a recurrence of similar irregularities. (P.)†

\*Examiner of Customs Accounts.

†Pay and Accounts officer, Customs.

*Disposal of contraband drugs seized and confiscated by the Customs Department and the credit of the sale proceeds.*

8. Contraband drugs, such as opium, cocaine, etc., and their preparations, seized and confiscated on importation by officers of the Customs Department under the Sea Customs Act, were in general being handed over to the Excise Departments of the Local Governments for disposal, except in Karachi where the Customs Department itself arranged the sale of confiscated cocaine, appropriating the proceeds to its revenue. The matter was brought to the notice of the Central Board of Revenue in view of large amounts being sanctioned as rewards out of central revenues to officers of the Customs Department taking part in seizures and confiscations.

The Government of India have decided that from the 1st April 1930 the disposal of such drugs should vest in the Central Government and that the credit of their sale proceeds should be customs revenues. (S.)\*

*Temporary misappropriation of public money.*

9. While checking the cash balance of a Customs treasury at an out-post at the close of the day, a deficit of Rs. 750 was noticed by the Customs Collector. The clerk shroff of the Custom House who was handling the money and was responsible for the shortage gave unsatisfactory explanations for it and made good the loss the next day. As the result of a departmental enquiry, a charge of temporary misappropriation by the clerk shroff was established. In consideration of the length and record of his service, no criminal prosecution was launched against him but he was dismissed from service by the Collector of Customs. On appeal, however, the Central Board of Revenue re-instated him, reducing him to the position of a tally clerk.

As a result of the departmental enquiry, it was also found (i) that the amount of Security furnished by the clerk-shroff, viz., Rs. 700 was inadequate in view of the heavy cash collections at the out-post and that it should be raised to Rs. 1,000 and (ii) that the procedure in force was defective in the following respects:—

- (a) the actual amount of remittance to be sent to the Bank was not counted by the Customs Collector nor was it checked with the cash chitta,
- (b) Remittances were sent in an open bag in the custody of peons, and
- (c) the strong room of the Treasury was provided with a single lock only, the key of which was in the custody of the Customs Collector.

The Assistant Collector of Customs who conducted the enquiry suggested as remedies that the amount of each remittance should be counted, that it should be sent in a locked and sealed box escorted by two peons and that the strong room should be provided with a second lock, the key of which should be in the custody of the clerk-shroff.

The security of the clerk-shroff was raised to Rs. 1,000. The Collector of Customs has also issued general rules governing the custody and remittance of Government money for the guidance of officers at outports and Land Customs Stations.†

\* Assistant Examiner of Customs Accounts, Calcutta.

† Accountant General, Madras.

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*Interpretation of Fundamental Rule 69(b).*

10. A member of the establishment of a certain Custom House was granted a year's leave on medical grounds and was simultaneously permitted by the sanctioning authority to take up private employment while on leave. The propriety of this was questioned in audit on the ground that if the officer's state of health demanded that he should be allowed medical leave it was not correct to permit him to take up private employment. It was pointed out that the grant of leave on medical certificate gave the officer 8 months' leave on average pay against about  $3\frac{1}{2}$  months then at his credit in his leave account. As the sanctioning authority was of the view that the policy adopted by Government in respect of permission to take up employment during leave did not seem to have any apparent connection with financial questions, the matter was referred to the Auditor General with an intimation that the financial effect of the sanction was an excess charge to Government of about Rs. 1,500. The result of this reference was the issue of Finance Department's letter No. F./147-R. I./30, dated the 30th October 1930 stating that though the grant of permission to take up private employment during leave on medical certificate was technically covered by the provisions of Fundamental Rule 69(b), such an arrangement was clearly contrary to the spirit of the regulations, and directing that Fundamental Rule 69 should not be construed as permitting a Government servant who avails himself of leave on medical certificate to undertake regular employment during such leave.\*

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\*Examiner of Customs Accounts.

## GRANT No. 17—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION OF INCOME-TAX.

| Major Head and Subhead.                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD "2.—TAXES ON INCOME."                                                                                                                                                                  |                         |                        |                       |                                                             |                                         |
| A.—Collection of Income-Tax:                                                                                                                                                                      |                         |                        |                       |                                                             |                                         |
| A. 1.—Pay of Officers                                                                                                                                                                             |                         |                        |                       |                                                             |                                         |
| Non-voted O. 2,09,818                                                                                                                                                                             | 1,57,177                | 1,88,543               | +1,366                | +3,316                                                      | —1,950                                  |
| S. (a)—22,641                                                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                   | 26,77,410               | 25,97,649              | —79,761               | —32,228                                                     | —47,533 ]                               |
| A. 2.—Pay of Establishments                                                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Non-voted O. 13,315                                                                                                                                                                               | 13,015                  | 13,225                 | +210                  | +465                                                        | —255                                    |
| S. (b) —300                                                                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                   | 23,90,437               | 27,67,796              | —1,22,641             | —48,649                                                     | —73,992                                 |
| A.3.—Allowances, Honoraria,<br>etc.                                                                                                                                                               |                         |                        |                       |                                                             |                                         |
| Non-voted O. 32,352                                                                                                                                                                               | 25,720                  | 18,596                 | —8,124                | —3,862                                                      | —4,262                                  |
| S. (c)—5,632                                                                                                                                                                                      |                         |                        |                       |                                                             |                                         |
| The provisions for cost of passage in the Punjab (Rs. 3,974) and medical treatment in Bihar and Orissa (Rs. 750) were not utilised. Also due to reduced expenditure in Bengal.                    |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                   | 6,05,160                | 6,38,267               | +33,107               | +45,414                                                     | —12,307                                 |
| Under-estimated. Larger expenditure under " travelling allowances " in all Provinces chiefly in the Punjab (Rs. 11,900) due to extensive touring in consequence of Survey work and local enquiry. |                         |                        |                       |                                                             |                                         |
| A. 4.—Supplies and Services .                                                                                                                                                                     | 12,609                  | 21,582                 | +8,982                | +9,795                                                      | —813                                    |
| Due mainly to expenditure on a criminal prosecution in Burma (Rs. 8,187), not provided in the original estimates.                                                                                 |                         |                        |                       |                                                             |                                         |
| A. 5.—Works . . . . .                                                                                                                                                                             | 2,500                   | 3,710                  | +1,210                | +2,200                                                      | —990                                    |
| Mainly connected with a building at Patna.                                                                                                                                                        |                         |                        |                       |                                                             |                                         |

(a) Sanctioned as follows—11th January,—Rs. 22,555; 17th January,—Rs. 2,903. 23th February Rs. 3,250; 22nd March—Rs. 700.

(b) Sanctioned on 22nd March.

(c) Sanctioned as follows—11th January—Rs. 6,235; 17th January Rs. 2,693; 22nd March,—Rs. 2,001.

| Major Head and Subhead.                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| A —Collection of Income-Tax— <i>contd.</i>                                                   |                              |                             |                       |                                                             |                                         |
| A. 6.—Contingencies                                                                          |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                       | 1,765                        | 1,427                       | —338                  | ..                                                          | —338                                    |
| Reduced expenditure in Bombay (Rs. 322).                                                     |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . .                                                                           | 7,86,225                     | 7,72,669                    | —13,556               | +23,468                                                     | —37,024                                 |
| The final saving is mainly under “Law charges” in Bombay, a fluctuating item of expenditure. |                              |                             |                       |                                                             |                                         |
| A. 7.—Establishment Charges paid to other Govern-ments, etc :                                |                              |                             |                       |                                                             |                                         |
| A. 7. (2).—United Provinces                                                                  | 700                          | 641                         | —59                   | ..                                                          | —59                                     |
| A. 7. (3).—Burma                                                                             |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                       | 2,950                        | 2,757                       | —193                  | —350                                                        | +157                                    |
| The withdrawal of Rs. 350 by reappropriation was not justified.                              |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . .                                                                           | 25,530                       | 21,927                      | —3,603                | ..                                                          | —3,603                                  |
| Over-estimated.                                                                              |                              |                             |                       |                                                             |                                         |
| A. 7. (4) Assam                                                                              |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                       | 4,000                        | 4,400                       | +400                  | +400                                                        | ..                                      |
| Due to rounding of estimates                                                                 |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . .                                                                           | ..                           | 28                          | +28                   | ..                                                          | +28                                     |
| A. 7. (5) Coorg . . .                                                                        | 1,000                        | 1,000                       | ..                    | ..                                                          | ..                                      |
| A. 8.—Grants-in-aid, contribu-tions, etc. . . . .                                            |                              |                             |                       |                                                             |                                         |
|                                                                                              | 1,800                        | 1,806                       | +6                    | ..                                                          | +6                                      |
| A. 9.—Deduct—Contributions, etc.                                                             |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> O. —18,000 } —21,250 —21,219 +31 +31 ..                                     |                              |                             |                       |                                                             |                                         |
| S. (a) —3,250 }                                                                              |                              |                             |                       |                                                             |                                         |

(a) Sanctioned on 25th February.

| Major Head and Subhead.                       | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |     |         |
|-----------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|-----|---------|
|                                               | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |     |         |
| A.—Collection of Income-Tax—concl'd.          |                         |                             |                       |                                                             |                                         |     |         |
| A. 10.—Deduct—Probable Sav-<br>ings . . . . . | —1,22,562               | ..                          | +1,22,562             | ..                                                          | +1,22,562                               |     |         |
| Fully realised,                               |                         |                             |                       |                                                             |                                         |     |         |
| Totals {                                      | Non-voted {             | Gross . . . . .             | 2,37,427              | 2,30,754                                                    | —6,673                                  | —31 | —6,642  |
|                                               |                         | Deductions . . . . .        | —21,250               | —21,219                                                     | +31                                     | +31 | ..      |
|                                               |                         | Net . . . . .               | 2,16,177              | 2,09,535                                                    | —6,642                                  | ..  | —6,642  |
|                                               |                         | Voted . . . . .             | 68,79,000             | 68,25,269                                                   | —53,731                                 | ..  | —53,731 |

NOTE.

Losses.—During the year under report a sum of Rs. 11,960 covering a number of cases were written off as irrecoverable arrears of Income-tax and penalties thereon by the sanctioning authorities and communicated to Audit. All cases were for petty amounts with the exception of one item of Rs. 2,625 due from a company in Madras, which was wound up and did not possess any property from which the amount could be realised.

### IMPORTANT COMMENTS.

The following figures relating to voted grants and expenditure are interesting as showing the progressive improvement which has taken place in the estimating and control :—

|         |           | Lumpsum<br>deductions<br>for probable<br>savings. | Grant. | Saving. | Percentage<br>of<br>saving. |
|---------|-----------|---------------------------------------------------|--------|---------|-----------------------------|
| 1924-25 | . . . . . | 4,41                                              | 61,32  | 4,40    | 7.18                        |
| 1925-26 | . . . . . | 1,31                                              | 62,57  | 7,33    | 11.80                       |
| 1926-27 | . . . . . | 1,10                                              | 63,64  | 5,78    | 9.08                        |
| 1927-28 | . . . . . | 2,93                                              | 64,48  | 2,38    | 3.69                        |
| 1928-29 | . . . . . | 2,62                                              | 65,84  | 74      | 1.12                        |
| 1929-30 | . . . . . | 1,23                                              | 68,79  | 54      | 0.78                        |

The following table shows the extent to which "Pay of officers (voted)" and "pay of establishments (voted)" have contributed to these savings :—

|                                       | 1924-25. | 1925-26. | 1926-27. | 1927-28. | 1928-29. | 1929-30. |
|---------------------------------------|----------|----------|----------|----------|----------|----------|
| A. 1.—Pay of officers . . . . .       | 4,59     | 2,41     | 1,70     | 1,71     | 1,77     | 80       |
| A. 2.—Pay of Establishments . . . . . | 4,64     | 2,48     | 2,27     | 1,85     | 1,24     | 1,23     |

The statistics relating to savings against non-voted appropriations are not so favourable. The savings against original and final appropriations in 1929-30 are 15.5 and 3.1 per cent. respectively. For 1928-29 the corresponding figures are 12.8 and 4.1.

## GRANT NO. 18—SALT.

[See also the Appendix of the Director, Commercial Audit.]

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with SALT.

| Accounts.                                                                     | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation, adjusted<br>withdrawal + or—<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|-------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------------------------|---------------------------------------|
|                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                        | Rs.                                   |
| <b>MAJOR HEADS "3—SALT" AND "3-A.<br/>—CAPITAL OUTLAY ON SALT<br/>WORKS".</b> |                              |                             |                       |                                                                            |                                       |
| <b>Account I.—Northern India Salt Re-<br/>venue Department :</b>              |                              |                             |                       |                                                                            |                                       |
| <i>Non-voted</i> . . .                                                        | 33,58,505                    | 33,56,926                   | —1,579                | ..                                                                         | —1,579                                |
| Voted { Gross . . .                                                           | 34,83,040                    | 31,87,620                   | —2,95,420             | —2,45,620                                                                  | —49,800                               |
| { Deductions . . .                                                            | —3,93,940                    | —3,11,629                   | +82,311               | +98,217                                                                    | —15,906                               |
| { Net . . .                                                                   | 30,89,100                    | 28,75,991                   | —2,13,109             | —1,47,403                                                                  | —65,706                               |
| <b>Account II.—Provinces :</b>                                                |                              |                             |                       |                                                                            |                                       |
| <i>Non-voted</i> . . .                                                        | 6,36,775                     | 6,37,059                    | +284                  | ..                                                                         | +284                                  |
| Voted { Gross . . .                                                           | 56,20,163                    | 53,50,250                   | —2,69,913             | —2,10,509                                                                  | —59,404                               |
| { Deductions . . .                                                            | —14,263                      | —14,976                     | —713                  | +564                                                                       | —1,277                                |
| { Net . . .                                                                   | 56,05,900                    | 53,35,274                   | —2,70,626             | —2,09,945                                                                  | —60,681                               |
| <hr/>                                                                         |                              |                             |                       |                                                                            |                                       |
| Totals { <i>Non-voted</i> . . .                                               | 44,95,280                    | 44,93,985                   | —1,295                | ..                                                                         | —1,295                                |
| { Gross . . .                                                                 | 91,03,273                    | 85,37,870                   | —5,65,333             | —4,56,129                                                                  | —1,09,204                             |
| { Deductions . . .                                                            | —4,08,203                    | —3,26,605                   | +81,598               | +98,781                                                                    | —17,183                               |
| { Net . . .                                                                   | 86,95,000                    | 82,11,265                   | —4,83,735             | —3,57,348                                                                  | —1,26,387                             |



## ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                                                                                                 | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEADS "3—SALT" AND "3-A—<br/>CAPITAL OUTLAY ON SALT WORKS".</b>                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>A.—Revenue Expenditure—Working<br/>Expenses :</b>                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>A. 1.—Direction :</b>                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (1).—Pay of Officers :</b>                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                              | 27,430                       | 27,215                      | —215                  | —215                                                        | ..                                      |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                  | 26,900                       | 29,060                      | +2,160                | +2,160                                                      | ..                                      |
| Due mainly to the deputation of an additional officer for training in Mining Engineer-<br>ing (Rs. 1,800) for which there was no provision.                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (2).—Pay of Establish-<br/>ments . . . . .</b>                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                         | 50,560                       | 45,760                      | —4,800                | —4,672                                                      | —128                                    |
| Due to the entertainment of a smaller temporary staff (Rs. 2,778) and to the grant<br>of leave without pay to certain members of the establishment and the posting of junior<br>men in leave vacancies (Rs. 2,022).                                                     |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (3).—Allowances, Hono-<br/>raria, etc :</b>                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>Non-voted O.</i> 2,150 . . . . .                                                                                                                                                                                                                                     | 2,100                        | 2,321                       | +221                  | +556                                                        | —335                                    |
| <i>S. (a)—50</i> . . . . .                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| Mainly due to more frequent touring in connection with the inquiries of the Tariff<br>Board and Labour Commission.                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                  | 13,410                       | 16,089                      | +2,679                | +2,848                                                      | —169                                    |
| Mainly due to the cost of passages paid to an officer for which there was no provision<br>(Rs. 1,507) and to larger expenditure on travelling allowance of officers necessitated by<br>the floods at Sambhar and the reorganisation of the Internal Branch (Rs. 1,679). |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (4).—Supplies and Ser-<br/>vices . . . . .</b>                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                         | 410                          | 9,611                       | +9,201                | +9,202                                                      | —1                                      |
| Loss sustained in connection with the sale of the office building at Agra and adjusted<br>under this head mainly accounts for the excess. See Notes.                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (5).—Contingencies . . . . .</b>                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                         | 12,380                       | 15,254                      | +2,874                | +3,161                                                      | —287                                    |
| Under-estimated. Larger expenditure mainly under "Postage and telegram<br>charge" (Rs. 900) and office expenses and miscellaneous (Rs. 1,480).                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <b>A. 1 (6).—Grants-in-aid, Con-<br/>tributions, etc. . . . .</b>                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                         | 600                          | 600                         | ..                    | ..                                                          | ..                                      |

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

| Major Head and Subhead. | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

## A. 2.—Manufacture :

## A. 2 (1).—Pay of Officers

*Non-voted* . . . . . 5,673 +5,673 + 4,500 +1,173

The expenditure represents (i) pay of an officer appointed in connection with the floods at Sambhar (Rs. 4,764) and (ii) leave salary of an officer lent by the Government of the United Provinces in 1924-25 (Rs. 909). The net excess could not be anticipated in time.

*Voted* . . . . . 87,440 77,579 —9,861 —7,971 —1,890

Partly due to certain officers having drawn their leave salary from the Home Treasury.

A. 2 (2).—Pay of Establish-  
ments

. . . . . 2,05,510 1,96,476 —9,034 —6,560 —2,474

Employment of a portion of the temporary establishment on daily wages and the adjustment of their wages direct to the maintenance estimates mainly accounts for the saving.

A. 2 (3).—Allowances, Hono-  
raria, etc.

*Non-voted* . . . . . 1,000 +1,000 —1,990 — 990

Represents travelling allowance of an officer employed in connection with the floods at Sambhar (Rs. 300) and honorarium paid to an officer (Rs. 700) for which there was no provision.

*Voted* . . . . . 10,570 11,005 +435 +1,170 —735

## A. 2 (4).—Supplies and Services.

A. 2 (4) (a).—Manufacture  
and Excavation  
Charges :

. . . . . 10,60,890 10,30,666 —30,224 —30,237 +13

Represents the net result of savings under (i) carriage of salt (Rs. 16,746) owing to reduced demand for salt at a certain salt source and (ii) cost of electric current and maintenance of air compressor plant (Rs. 25,632) due to reduction in the cost of current and economy in working, partly counter-balanced by excess under "Manufacture and Excavation charges" owing to extraction of a larger quantity of salt at a certain salt source (Rs. 12,154).

## A. 2 (4) (b).—Other Charges :

|            |          |   |          |          |         |         |        |
|------------|----------|---|----------|----------|---------|---------|--------|
| O.         | 1,85,840 | } | 1,85,940 | 2,02,146 | +16,206 | +21,153 | —4,947 |
| S. (a) 100 |          |   |          |          |         |         |        |

Represents the net result of excesses mainly due to (i) loss on disposal of assets (Rs. 2,518), (ii) payment of larger compensation in connection with the subsidence at Khewra (Rs. 11,969) and (iii) expenditure on protective works necessitated by floods at Sambhar (Rs. 33,996), partly counterbalanced by savings under (i) maintenance of permanent Way and Rolling Stock as very few renewals and replacements in the track were necessary (Rs. 22,646) (ii) petty construction owing to repair work having been deferred on account of floods (Rs. 9,859) and (iii) miscellaneous owing to pumping by electricity in the shaft at Khewra having been stopped (Rs. 20,314) See Notes.

(a) Voted by the Legislative Assembly in September.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

| Major Head and Subhead. | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reapro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|-------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|---------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                   |

A. 2.—Manufacture—*contd.*

|                           |        |        |     |        |        |
|---------------------------|--------|--------|-----|--------|--------|
| A. 2 (5).—Contingencies . | 24,140 | 24,154 | +14 | +1,516 | —1,502 |
|---------------------------|--------|--------|-----|--------|--------|

The additional reappropriation proved excessive.

|                                                           |    |     |      |      |    |
|-----------------------------------------------------------|----|-----|------|------|----|
| A. 2. (6).—Grants-in-aid, Con-<br>tributions, etc., . . . | .. | 100 | +100 | +100 | .. |
|-----------------------------------------------------------|----|-----|------|------|----|

Represents passage contribution of a certain officer appointed in connection with the floods at Sambhar,

## A. 3.—Weighment :

|                             |        |        |         |         |        |
|-----------------------------|--------|--------|---------|---------|--------|
| A. 3 (1).—Pay of Officers . | 75,450 | 61,082 | —14,368 | —10,493 | —3,875 |
|-----------------------------|--------|--------|---------|---------|--------|

Drawal of leave salary by certain officers from the Home Treasury.

|                                            |          |          |         |         |     |
|--------------------------------------------|----------|----------|---------|---------|-----|
| A. 3 (2).—Pay of Establish-<br>ments . . . | 1,19,480 | 1,08,828 | —10,652 | —10,726 | +74 |
|--------------------------------------------|----------|----------|---------|---------|-----|

Partly due to the abolition of markers' establishment in the Rajputana Salt Source (Rs. 4,900).

|                                                  |       |       |      |      |    |
|--------------------------------------------------|-------|-------|------|------|----|
| A. 3 (3).—Allowances, Hono-<br>raria, etc. . . . | 5,940 | 5,043 | —897 | —889 | —8 |
|--------------------------------------------------|-------|-------|------|------|----|

Under travelling allowance

## A. 3 (4).—Supplies and Services :

|                                |          |          |        |        |      |
|--------------------------------|----------|----------|--------|--------|------|
| A. 3 (4) (a).—Dispatch Charges | 1,40,400 | 1,30,824 | —9,576 | —9,304 | —272 |
|--------------------------------|----------|----------|--------|--------|------|

Mainly due to low clearances from a certain salt source.

|                               |        |        |        |      |      |
|-------------------------------|--------|--------|--------|------|------|
| A. 3 (4) (b).—Other Charges . | 18,470 | 17,327 | —1,143 | —280 | —363 |
|-------------------------------|--------|--------|--------|------|------|

Smaller expenditure under petty construction and repairs due to postponement of repairs to certain buildings (Rs. 3,437), partially counterbalanced by excesses under (i) Maintenance of Tools and Plant (Rs. 600) and (ii) Water supply charges consequent on the completion of the water supply scheme at Warcha (Rs. 1,694) accounts for the savings.

|                           |        |       |        |        |      |
|---------------------------|--------|-------|--------|--------|------|
| A. 3 (5).—Contingencies . | 11,830 | 8,419 | —3,411 | —3,023 | —388 |
|---------------------------|--------|-------|--------|--------|------|

Under clothing charges (Rs. 2,379) and office expenses and miscellaneous (Rs. 1,032).

A. 4.—Stores and Workshop.  
Establishments :

|                             |        |        |        |        |     |
|-----------------------------|--------|--------|--------|--------|-----|
| A. 4 (1).—Pay of Officers . | 20,950 | 22,071 | +1,121 | +1,150 | —29 |
|-----------------------------|--------|--------|--------|--------|-----|

Excess due to the allocation to this head of a portion of the pay of the Superintendent, Warcha consequent on the establishment of a Store Depot at that place (Rs. 582) and to the payment of arrears of pay to an officer (Rs. 529).

|                                            |        |        |         |         |      |
|--------------------------------------------|--------|--------|---------|---------|------|
| A. 4 (2).—Pay of Establish-<br>ments . . . | 49,710 | 32,543 | —17,167 | —17,819 | +652 |
|--------------------------------------------|--------|--------|---------|---------|------|

Smaller expenditure due to the employment of most of the temporary establishment on daily wages which were adjusted under "Supplies and Services".

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

| Major Head and Subhead. | Final<br>appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |

A. 4.—Stores and Workshop  
Establishments—*concd.*

|                                              |       |       |      |      |     |
|----------------------------------------------|-------|-------|------|------|-----|
| A. 4 (3).—Allowances, Honorary, etc. . . . . | 1,900 | 1,311 | —589 | —513 | —76 |
|----------------------------------------------|-------|-------|------|------|-----|

Non-payment of house rent allowance to the establishment who were granted enhanced pay in lieu of the allowance.

|                                           |          |          |         |         |        |
|-------------------------------------------|----------|----------|---------|---------|--------|
| A. 4 (4).—Supplies and Services . . . . . | 2,43,690 | 1,86,884 | —56,206 | —59,686 | +3,480 |
|-------------------------------------------|----------|----------|---------|---------|--------|

Due chiefly to (i) less work having been done in the Workshop (Rs. 46,530) owing to floods at Sambhar and execution of works on the contract system at Khewra and (ii) reduced requirements of material for the maintenance of Plant and Machinery, etc., (Rs. 10,68). The reduction of Rs. 59,686 by orders of re-appropriation sanctioned on different dates proved somewhat excessive. See Notes.

|                                   |       |       |      |      |      |
|-----------------------------------|-------|-------|------|------|------|
| A. 4 (5).—Contingencies . . . . . | 1,000 | 1,291 | +291 | +442 | —151 |
|-----------------------------------|-------|-------|------|------|------|

Mainly due to the establishment of a Store Depot at a Salt Source.

|                                                                                                          |           |           |         |         |         |
|----------------------------------------------------------------------------------------------------------|-----------|-----------|---------|---------|---------|
| A. 4 (6).— <i>Deduct</i> —Recoveries for Services rendered to other branches of the Department . . . . . | —3,93,840 | —3,68,328 | +85,512 | +98,217 | —12,705 |
|----------------------------------------------------------------------------------------------------------|-----------|-----------|---------|---------|---------|

(i) Smaller issues from General Stores (Rs. 3,315), (ii) less work done in the Workshops as almost all works were executed on contract (Rs. 40,594) and (iii) low consumption of electric energy (Rs. 41,603); all these factors contributed to produce the variation. The reappropriation proved somewhat excessive.

## A. 5.—Medical Establishment :

|                                     |        |       |      |      |    |
|-------------------------------------|--------|-------|------|------|----|
| A. 5 (1).—Pay of Officers . . . . . | 10,850 | 9,946 | —904 | —963 | —1 |
|-------------------------------------|--------|-------|------|------|----|

|                                           |       |       |      |      |     |
|-------------------------------------------|-------|-------|------|------|-----|
| A. 5 (2).—Pay of Establishments . . . . . | 8,180 | 7,610 | —570 | —479 | —91 |
|-------------------------------------------|-------|-------|------|------|-----|

|                                              |       |       |      |      |     |
|----------------------------------------------|-------|-------|------|------|-----|
| A. 5 (3).—Allowances, Honorary, etc. . . . . | 1,130 | 1,569 | +439 | +175 | —26 |
|----------------------------------------------|-------|-------|------|------|-----|

Under travelling allowance due to the posting of an officer from outside.

|                                   |       |       |      |        |     |
|-----------------------------------|-------|-------|------|--------|-----|
| A. 5 (4).—Contingencies . . . . . | 7,100 | 7,574 | +474 | +1,112 | 638 |
|-----------------------------------|-------|-------|------|--------|-----|

Purchase of more medicines than anticipated for the hospitals.

|                                                       |          |          |         |         |       |
|-------------------------------------------------------|----------|----------|---------|---------|-------|
| A. 6.—Contribution to the Depreciation Fund . . . . . | 2,99,000 | 2,76,997 | —22,003 | —17,000 | 5,003 |
|-------------------------------------------------------|----------|----------|---------|---------|-------|

Disposal of certain assets and a reduced capital expenditure.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

| Major Head and Subhead.                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| A. 7. —Renewals and Replace-<br>ments of wasting Assets<br>met from Depreciation<br>Fund: |                              |                             |                       |                                                             |                                         |
| A. 7 (1).—Expenditure on<br>Renewals and Replace-<br>ments . . . . .                      | 100                          | 3,301                       | + 3,201               | ..                                                          | + 3,201                                 |
| A. 7 (2).— <i>Deduction</i> —Amount<br>transferred from Depre-<br>ciation Fund . . . . .  | —100                         | —3,301                      | —3,201                | ..                                                          | —3,201                                  |
|                                                                                           | See A. 7 (1).                |                             |                       |                                                             |                                         |
| A. 8.—Interest on Capital Outlay—                                                         |                              |                             |                       |                                                             |                                         |
| <i>O. 4,74,000</i> } . . . . .                                                            | 4,39,000                     | 4,38,371                    | —629                  | ..                                                          | —629                                    |
| <i>S.(a)—35,000</i> }                                                                     |                              |                             |                       |                                                             |                                         |
| A. 9.—Cost of Accounts and<br>Audit Staff . . . . .                                       | 60,200                       | 60,208                      | +8                    | ..                                                          | +8                                      |
| A. 10. —Pensionary Charges:                                                               |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                | 8,000                        | 7,250                       | —750                  | ..                                                          | —750                                    |
| Voted . . . . .                                                                           | 70,000                       | 71,303                      | +1,303                | ..                                                          | +1,303                                  |

A large staff was employed in the Manufacturing branch.

B.—Revenue Expenditure—Preven-  
tive Establishment:

|                                                                                                                                                                               |          |          |        |        |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|--------|--------|--------|
| B. 1.—Pay of Officers . . . . .                                                                                                                                               | 63,870   | 57,573   | —6,297 | —6,605 | +308   |
| Due to a vacancy left unfilled.                                                                                                                                               |          |          |        |        |        |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                         | 2,47,010 | 2,46,861 | —149   | +219   | —368   |
| B. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                  | 38,730   | 45,532   | +6,802 | +7,617 | —815   |
| Excess due to (i) payment of grain compensation allowance sanctioned during the<br>course of the year (Rs. 5,601) and (ii) frequent tours in the Internal Branch (Rs. 1,201). |          |          |        |        |        |
| B. 4.—Supplies and Services . . . . .                                                                                                                                         | 15,150   | 17,236   | +2,086 | +3,172 | —1,086 |
| The loss of cash due to theft was adjusted under this head. See Notes.                                                                                                        |          |          |        |        |        |
| B. 5.—Works . . . . .                                                                                                                                                         | 8,100    | 6,059    | —2,041 | —1,630 | —411   |

Smaller expenditure in connection with the driving of exploratory drift at Jatta.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

| Major Head and Subhead | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

B.—Revenue Expenditure—Preven-  
tive Establishment—*contd.*

B. 6.—Contingencies . . . . . 25,950      30,822      +4,872      +5,315      —1,443

Excess mainly due to the following causes.—

(i) The system of payment of commission to post offices for issuing licenses for the manufacture of saltpetre was introduced during the year and a commission of Rs. 3,162, was paid on this account, and

(ii) Larger expenditure was incurred on postage and telegram charges in connection with the issue of licenses (Rs. 1,710).

C.—Revenue Expenditure—Salt Com-  
pensations:

|                |   |           |           |        |        |     |
|----------------|---|-----------|-----------|--------|--------|-----|
| O. . 34,36,820 | } | 33,81,375 | 33,74,396 | —6,979 | —6,931 | —48 |
| S. (a) —55,445 |   |           |           |        |        |     |

## D.—Capital Expenditure charged to Revenue:—

## Capital Outlay on Salt Works:

D. 1.—Bags . . . . . 20,000      48,067      +28,067      +25,084      +2,983

Excess due to smaller recoveries than anticipated (Rs. 1,45,879), partially counterbalanced by saving due to smaller purchase of bags owing to a reduced demand from traders and to a fall in the price of bags (Rs. 1,17,812).

D. 2.—Plant and Machinery      62,500      15,413      —46,797      —15,540      —25,557

The following causes were responsible for the saving:—

(i) Certain items of plant and machinery for which provision was made in the budget were not purchased (Rs. 16,000).

(ii) Payment on account of certain machinery was actually made in the succeeding year owing to late delivery and it was decided to purchase certain items in instalments from year to year according to actual requirements thus postponing expenditure (Rs. 37,148).

(iii) Certain assets were disposed of and their capital value written down (Rs. 22,401)

These savings were partially counterbalanced by excess due to purchase of machinery for which there was no provision (Rs. 26,863), and to carry over in respect of certain items purchased in previous years (Rs. 1,889). See also Notes.

D. 3.—Stores . . . . . 20,000      —8,264      —28,264      —43,501      +15,237

The saving was due to the purchase of a smaller quantity of stores with a view to reduce the accumulated balance of General Stores and to larger issues from stock over and above the actual purchase during the year.

The reduction of Rs. 43,501 by reappropriation sanctioned on different dates resulted in the uncovered excess of Rs. 15,237.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                  | Rs.                                                      | Rs.                                     |
| D.—Capital Expenditure charged to<br>Revenue—Capital Outlay on<br>Salt Work— <i>concl'd.</i>                                                                                                                                                                                                                                                                                                                           |                         |                        |                      |                                                          |                                         |
| D. 4.—Works . . . . .                                                                                                                                                                                                                                                                                                                                                                                                  | 2,72,710                | 53,910                 | —2,13,800            | —1,92,285                                                | —23,515                                 |
| Mainly due to (i) no expenditure having been incurred on a number of works for which provision was made in the budget (Rs. 87,902) (ii) smaller expenditure under certain works than anticipated (Rs. 38,091) and (iii) disposal and writing down of the capital value of certain assets (Rs. 1,04,810); partially counterbalanced by extra expenditure on account of carry over from the previous years (Rs. 13,003). |                         |                        |                      |                                                          |                                         |
| E.—Deduct—Probable Savings . . . . .                                                                                                                                                                                                                                                                                                                                                                                   | —1,14,000               | ..                     | +1,14,000            | +1,14,000                                                | —                                       |
| Fully realised.                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                          |                                         |
| Totals { Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                           | 38,58,505               | 38,56,926              | —1,579               | ..                                                       | —1,579                                  |
| { Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                      | Gross . . . . .         | 34,83,040              | 31,87,620            | —2,95,420                                                | —49,800                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Deductions . . . . .    | —3,93,940              | —3,11,629            | +82,311                                                  | +98,217                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                        | Net . . . . .           | 30,89,100              | 28,75,991            | —2,13,109                                                | —15,906                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                      | —1,47,403                                                | —65,706                                 |

## NOTES.

1. D. 2.—An estimate amounting to Rs. 10,782 was sanctioned by the Government of India for improving the compressed Air Service in a Salt Mine. Against this an expenditure of Rs. 12,322, was actually incurred but when the excess over the estimate was brought to the notice of the Divisional Officer, he transferred, pending completion of certain tunnelling work at the bottom of the incline, materials to the extent of Rs. 2,126, to the General Stores. When the necessity for postponement of the work came to the notice of the Divisional Officer, the proper course for him would have been to revise the estimate in accordance with the rules contained in the Central Public Works Department Code. Moreover the original estimate provided for materials to the value of Rs. 8,289 but the value of the materials consumed on the project actually executed excluding the materials transferred to General Stores was Rs. 9,111. The irregularity was pointed out to the Government of India, who sanctioned a revised estimate for Rs. 10,196, and characterised the original estimate as defective and the subsequent action of the Divisional Officer as irregular.

2. *Losses.*—A. 1 (4).—Rs. 9,611, represent loss written off in connection with the sale of office buildings at Agra to the United Provinces Government.

A. 2 (4) (b).—Includes Rs. 24,518, representing losses written off on account of (i) disposal of unserviceable Plant and Machinery (Rs. 8,397), (ii) dismantling and sale of buildings (Rs. 16,109) and (iii) petty items (Rs. 12).

A. 4 (4).—Includes Rs. 692, representing losses written off in connection with the disposal of unserviceable stores in the General Stores.

B. 4.—A large sum of money on account of pay of establishment was received in a Salt Circle on the 10th January 1929, and every precaution was taken for the custody of the treasure chest in which the money was kept. But in spite of the precautions the treasure room was broken into on the same night and the treasure chest containing Rs. 2,664, removed. On investigation by the Department and the Police it was found that the theft was committed with the connivance of some men belonging to the Department. The burglars were traced by the Police and convicted and sentenced by a Court of Law to 5 to 7 years' rigorous imprisonment with a fine of Rs. 500 each or 3 years' further imprisonment in default—the fines on realisation to be paid to the Department, as compensation. One peon and one havildar of the Department who were found to be implicated in the case but against whom evidence was not sufficient for a judicial conviction were dismissed from the service. Three Sentries on guard duty who were found to be guilty of some neglect of duty were also dismissed. The fine not having been realised so far the loss was written off under the orders of the Government of India.

The total loss for the Department under all the heads come to Rs. 37,485.

# Detailed Statement of Expenditure on Works—Northern India Salt Revenue Department.

(Sub head D-4.)

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

| Serial No.                                                                                                                                                                                                                               | Service.             | Grant.<br>Rs. | Expenditure.<br>Rs. | Balance Un-<br>expended.<br>Rs. | Excess.<br>Rs. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------|---------------------|---------------------------------|----------------|
| <b>I. MAJOR WORKS ABOVE RS. 50,000 SPECIFICALLY PROVIDED FOR IN THE BUDGET.</b>                                                                                                                                                          |                      |               |                     |                                 |                |
| (a) <i>Estimated to cost above Rs. 50,000.</i>                                                                                                                                                                                           |                      |               |                     |                                 |                |
| Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra . . . . .                                                                                                                                    |                      |               |                     |                                 |                |
|                                                                                                                                                                                                                                          |                      | 40,000        | 36,464              | 3,536                           | ..             |
| Original estimate Rs. 57,769; revised estimate Rs. 53,326; expenditure upto end of 1929-30. Rs. 42,562; completed                                                                                                                        |                      |               |                     |                                 |                |
| (b) <i>Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.</i>                                                                                                                                  |                      |               |                     |                                 |                |
| Nil.                                                                                                                                                                                                                                     |                      |               |                     |                                 |                |
| <b>II.—OTHER MAJOR WORKS SPECIFICALLY PROVIDED FOR IN THE BUDGET.</b>                                                                                                                                                                    |                      |               |                     |                                 |                |
| 2. All works collectively . . . . .                                                                                                                                                                                                      |                      | 31,000        | —                   | 31,000                          | —              |
| The provision of 31,000 under "Protection of Khewra mine" was distributed amongst allied works                                                                                                                                           |                      |               |                     |                                 |                |
| <b>III. UNFORESEEN MAJOR WORKS NOT SPECIFICALLY PROVIDED FOR IN THE BUDGET.</b>                                                                                                                                                          |                      |               |                     |                                 |                |
| 3. Development of the Warcha Mine—Water Supply . . . . .                                                                                                                                                                                 |                      | ..            | 19,909              | ..                              | 19,909         |
| Estimate Rs. 73,800; expenditure up to 31st March 1930, Rs. 69,809; in progress funds provided by re-appropriation.                                                                                                                      |                      |               |                     |                                 |                |
| 4. Development of Salt Mines at Khewra—Electric scheme . . . . .                                                                                                                                                                         |                      | ..            | 678                 | ..                              | 678            |
| Revised estimate Rs. 6,89,309; expenditure to end of 1929-30, Rs. 6,63,874; funds provided by re-appropriation; works completed.                                                                                                         |                      |               |                     |                                 |                |
| 5.—Harris Scheme, Part I . . . . .                                                                                                                                                                                                       |                      | ..            | ..                  | ..                              | ..             |
| Revised estimate up to date Rs. 84,787; expenditure to end of 1929-30 Rs. 72,714; works completed.                                                                                                                                       |                      |               |                     |                                 |                |
| 6.—Harris scheme, Part II . . . . .                                                                                                                                                                                                      |                      | ..            | 15,241              | ..                              | 15,241         |
| Revised estimate up to 1929-30 Rs. 73,762; expenditure to end of 1929-30 Rs. 66,270; funds provided by re-appropriation; works completed.                                                                                                |                      |               |                     |                                 |                |
| <b>IV.—MINOR WORKS.</b>                                                                                                                                                                                                                  |                      |               |                     |                                 |                |
| 7.—All works collectively . . . . .                                                                                                                                                                                                      |                      | 2,01,710      | 89,428              | 1,12,282                        | ..             |
| The actuals represent expenditure on 69 different works, each estimated to cost Rs. 20,000 or less, of which 24 were specifically provided for in the budget, while funds for the remaining works were arranged for by re-appropriation. |                      |               |                     |                                 |                |
| In the Budget estimate specific provision was made for 43 works including emergent works, but there was no expenditure on 19 of them. In one case the expenditure exceeded the net appropriation by Rs. 510.                             |                      |               |                     |                                 |                |
|                                                                                                                                                                                                                                          | Total . . . . .      | 2,72,710      | 1,61,720            | 1,46,818                        | 35,828         |
| 8.—Deduct—Value of un-serviceable assets written-off . . . . .                                                                                                                                                                           |                      | ..            | —1,04,810           | 1,04,810                        | ..             |
|                                                                                                                                                                                                                                          | Net Total . . . . .  | 2,72,710      | 56,910              | 2,51,628                        | 35,828         |
|                                                                                                                                                                                                                                          | Net Saving . . . . . | ..            | ..                  | 2,15,800                        | ..             |



## ACCOUNT II.—PROVINCES.

| Major Head and Subhead. | Final<br>appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|----------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                      | Rs.                                     |

## F.—Direction :

## F. 1.—Pay of Officers

|                            |          |          |        |        |        |
|----------------------------|----------|----------|--------|--------|--------|
| <i>Non-voted</i> O. 53,300 | } 45,875 | 45,214   | - 661  | ..     | - 661  |
| S. (a) -7,425              |          |          |        |        |        |
| Voted . . .                | 2,37,663 | 2,30,447 | -7,218 | +1,897 | -9,115 |

## F. 2.—Pay of Establishments :

|                        |           |           |           |         |           |
|------------------------|-----------|-----------|-----------|---------|-----------|
| <i>Non-voted</i> . . . | 2,000     | 1,752     | -248      | -42     | -206      |
| Voted . . .            | 28,90,351 | 27,59,237 | -1,31,114 | +11,659 | -1,42,773 |

Partly due to the provision for temporary establishments in Madras, not having been fully utilised; the requirements depend upon seasonal conditions (Rs. 49,000).

The reappropriation was unnecessary.

F. 3.—Allowances, Honorary,  
etc. :

|                           |         |       |        |      |       |
|---------------------------|---------|-------|--------|------|-------|
| <i>Non-voted</i> O. 8,830 | } 8,430 | 7,355 | -1,075 | -200 | - 875 |
| S. (b) -400               |         |       |        |      |       |

Less touring.

|             |          |          |        |        |         |
|-------------|----------|----------|--------|--------|---------|
| Voted . . . | 3,29,782 | 3,22,130 | -7,652 | +8,692 | -16,344 |
|-------------|----------|----------|--------|--------|---------|

Mainly due to smaller expenditure on several items of a fluctuating nature in Bombay (Rs. 6,218). The re-appropriations in February 1930, were unnecessary.

## F. 4.—Supplies and Services . 2,44,369 2,41,606 -2,703 +21,450 -24,153

The net reappropriation sanctioned on the 6th February 1930 was very excessive.

## F. 5.—Contingencies :

|                        |          |          |         |        |         |
|------------------------|----------|----------|---------|--------|---------|
| <i>Non-voted</i> . . . | 370      | 369      | -1      | +42    | - 43    |
| Voted . . .            | 2,83,293 | 2,35,858 | -47,435 | -8,485 | -38,959 |

Overestimated. Mainly due to smaller expenditure on several items of a fluctuating nature in Bombay (Rs. 34,656) and reduced expenditure in Burma (Rs. 10,262).

F. 6.—Establishment Charges  
paid to other Govern-  
ments, Departments,  
etc. . . . .

|          |          |        |      |        |
|----------|----------|--------|------|--------|
| 3,52,613 | 3,56,681 | +4,068 | +600 | +3,468 |
|----------|----------|--------|------|--------|

Mainly due to the payment to the Bombay Government of leave and pension contributions on the one-fourth share of expenditure on the combined salt and Excise Department in Sind, for which no provision existed.

(a) Sanctioned as follows:—17th January,—Rs. 600; 12th February,—Rs. 6,825.

ACCOUNT II.—PROVINCES—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                  | Final<br>appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or—. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|----------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                          | Rs.                     | Rs.                         | Rs.                  | Rs.                                                      | Rs.                                    |
| <b>F.—Direction—<i>contd.</i></b>                                                                                                                                                                                        |                         |                             |                      |                                                          |                                        |
| <b>F. 7.—Grants-in-aid, Contributions, etc. :</b>                                                                                                                                                                        |                         |                             |                      |                                                          |                                        |
| <i>Non-voted: O.</i> 400                                                                                                                                                                                                 | } 1,000                 | 1,200                       | +200                 | +200                                                     | ..                                     |
| S. (c) 600                                                                                                                                                                                                               |                         |                             |                      |                                                          |                                        |
| Provision proved inadequate.                                                                                                                                                                                             |                         |                             |                      |                                                          |                                        |
| Voted . . .                                                                                                                                                                                                              | 750                     | 3,237                       | +2,487               | +2,488                                                   | —1                                     |
| Relates to Bombay and represents contributions (i) to Railway Companies and dispensaries for Medical aid to the staff of the Salt Department (Rs. 1,600) and (ii) towards passage concessions (Rs. 887).                 |                         |                             |                      |                                                          |                                        |
| <b>F. 8.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</b>                                                                                                                            | —14,263                 | —14,976                     | —713                 | —564                                                     | —1,277                                 |
| <b>F. 9.—Deduct—Probable Savings :</b>                                                                                                                                                                                   | —2,15,000               | ..                          | +2,15,000            | ..                                                       | +2,15,000                              |
| Partly realised.                                                                                                                                                                                                         |                         |                             |                      |                                                          |                                        |
| <b>G.—Works :</b>                                                                                                                                                                                                        |                         |                             |                      |                                                          |                                        |
| <b>G. 1.—Buildings . . .</b>                                                                                                                                                                                             | 2,00,000                | 1,83,561                    | —16,439              | —9,000                                                   | —7,439                                 |
| Overestimated. Mainly due to late commencement of works in Madras owing to rains.                                                                                                                                        |                         |                             |                      |                                                          |                                        |
| <b>G. 2.—Roads . . .</b>                                                                                                                                                                                                 | 85,000                  | 71,677                      | —13,323              | —6,000                                                   | —7,323                                 |
| Overestimated. Also due to slow progress of works in Madras on account of rains.                                                                                                                                         |                         |                             |                      |                                                          |                                        |
| <b>G. 3.—Petty Construction and Repairs :</b>                                                                                                                                                                            |                         |                             |                      |                                                          |                                        |
| <i>Non-voted . . .</i>                                                                                                                                                                                                   | 100                     | 100                         | ..                   | ..                                                       | ..                                     |
| Voted . . .                                                                                                                                                                                                              | 1,35,000                | 1,01,866                    | —33,194              | —27,000                                                  | —6,194                                 |
| Postponement of certain works in Bombay (Rs. 24,267) and late commencement of works in Madras (Rs. 8,411).                                                                                                               |                         |                             |                      |                                                          |                                        |
| <b>H.—Salt Purchase and Freight.</b>                                                                                                                                                                                     | 10,58,500               | 8,29,219                    | —2,29,281            | —2,04,817                                                | —24,464                                |
| Mainly due to (i) the non-manufacture of salt up to the expected limit in the monopoly factories in Madras owing to the failure of the season (Rs. 2,08,000) and (ii) diminished outturn of Salt in Bombay (Rs. 17,000). |                         |                             |                      |                                                          |                                        |
| <b>I.—Salt Compensations :</b>                                                                                                                                                                                           |                         |                             |                      |                                                          |                                        |
| <i>Non-voted O.</i> 5,86,000                                                                                                                                                                                             | } 5,79,000              | 5,81,069                    | +2,069               | ..                                                       | +2,069                                 |
| S. (d) —7,000                                                                                                                                                                                                            |                         |                             |                      |                                                          |                                        |
| Voted . . .                                                                                                                                                                                                              | 16,400                  | 14,280                      | —1,720               | —1,000                                                   | —720                                   |
| Certain compensations in Bombay were not paid.                                                                                                                                                                           |                         |                             |                      |                                                          |                                        |

(c) Sanctioned on 17th January.

(d) Sanctioned on 22nd March.

ACCOUNT II.—PROVINCES—*concl'd.*

| Major Head and Subhead.                                                                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                        | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| J.—English Charges (High Commis-<br>sioner) on Stores . . . . .                                                                        | 2,000                        | 505                         | —1,495               | —1,000                                                      | —495                                    |
| Grant was a rounded figure, based on anticipated expenditure of about Rs. 900 to Rs. 1,100. Saving thereon due to reduction in prices. |                              |                             |                      |                                                             |                                         |
| K.—Loss or Gain by Exchange . . . . .                                                                                                  | ..                           | 6                           | +6                   | +7                                                          | —1                                      |
| L.—Reduction made by the Legis-<br>lative Assembly . . . . .                                                                           | —100                         | ..                          | +100                 | ..                                                          | +100                                    |
| Fully realised.                                                                                                                        |                              |                             |                      |                                                             |                                         |
| Totals { Non-voted . . . . .                                                                                                           | 6,36,775                     | 6,37,059                    | +284                 | ..                                                          | +284                                    |
| { Voted . . { Gross . . . . .                                                                                                          | 56,20,163                    | 53,59,250                   | —2,69,913            | —2,10,509                                                   | —59,404                                 |
|                                                                                                                                        | —14,263                      | —14,976                     | —713                 | +564                                                        | —1,277                                  |
|                                                                                                                                        | 56,05,900                    | 53,35,274                   | —2,70,626            | —2,09,945                                                   | —60,681                                 |

## NOTE.

Sub-head G.—No important new Major works exceeding Rs 20,000 were undertaken during the year.

## OTHER SALT SOURCES—STORE ACCOUNT FOR 1929-30.

|                                                                                 | Madras.<br>maunds.        | Bombay.<br>maunds.                                                                                                                             | Burma.<br>maunds.         |
|---------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Salt in Store on 1st April 1929 (including wastage to be written off) . . . . . | 9,42,716                  | 34,21,728                                                                                                                                      | 14,878                    |
| Manufactured, excavated or purchased during the year . . . . .                  | 3,65,780                  | 29,64,904                                                                                                                                      | 4,812                     |
| Total . . . . .                                                                 | 16,08,496                 | 63,86,632                                                                                                                                      | 19,690                    |
| Removed by purchasers during the year . . . . .                                 | 11,97,503*                | 33,79,615†                                                                                                                                     | 5,013                     |
| Wastage, etc., written off . . . . .                                            | 91,509                    | 5,54,442                                                                                                                                       | 1,086                     |
| Total . . . . .                                                                 | 12,89,012                 | 39,34,057                                                                                                                                      | 6,099                     |
| Balance in Store on 31st March 1930 . . . . .                                   | 3,19,484                  | 24,52,575                                                                                                                                      | 13,591                    |
| Rate . . . . .                                                                  | Rs. 1-9-2-6<br>per maund. | For 17,91,976 maunds at Rs. 1-8-3 per maund;<br>for 4,73,143 maunds at Rs. 1-7-6 per maund;<br>and for 1,87,456 maunds at Rs. 1-7-0 per maund. | Rs. 2-3-2-6 per<br>maund. |
| Value . . . . .                                                                 | Rs. 5,03,520              | Rs. 36,80,360                                                                                                                                  | Rs. 29,914                |

*Observations.*

The value of the closing balance represents the gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value is—

Madras Rs. 1,04,165 : Bombay Rs. 6,14,641 and Burma Rs. 12,925.

*Audit Certificate.*

*Madras.*—The stock accounts of Government owned Salt at the fifteen factories where it was stocked were test examined during the year under report and the results were satisfactory.

H. B. RAU,

*Accountant General, Madras*

*Bombay.*—The stock account of salt at Kharaghoda was audited by the staff of the Accountant General, Bombay, and the balance of salt in the Depot (viz., 22,65,119 maunds) on 31st March 1930 was found to be correct. The stock accounts of Maurypur Dilyar and Suran salt Depots in Sind with an aggregate closing balance of 1,87,456 maunds have not so far been audited.

R. L. Mc. KERNAN,

*Accountant General, Bombay.*

*Burma.*—Certified that the accounts have been audited and found correct.

H. M. ROY,

*Deputy Accountant General, Burma.*

## NOTES.

1. The stocks of salt in the several factories in Madras were verified by the Factory Officers concerned on the 31st March 1930 and they were reported to be correct.

2. For the salt work in the Bombay Presidency (Proper), the stock was verified by the Manager, Main Salt Stores, Kharaghoda, who is in charge of the Stores. No stock verification was done for the Salt works in Sind.

3. In Burma Government Salt was weighed into store by a Factory Officer and has not since been verified or revalued.

\*Includes duty free issues for fish curing and industrial purposes and for supply to French Government.

†Includes 1,583 maunds issued free to Indian States under Treaty obligations; 5,400 maunds issued to Kharaghoda Refinery on payment of cost price subject to the payment of duty at Rs. 1-4 per Bengal Maund on the refined product (5,248 maunds were refined during 1929-30); 3 maunds sent as sample to the Commissioner, Northern India Salt Revenue, Delhi; 13,146 maunds issued at special prices of annas 3 per maund to His Highness the Mir of Khalapur under treaty arrangements; 28,440 maunds at Rs. 0-2-2 per maund sent under Bond to Calcutta; and 8,764 maunds at Rs. 0-2-2 per maund issued to Moon Salt Company.

## IMPORTANT COMMENTS.

*Overestimating.*

The overestimating for the voted expenditure under this Grant has been serious and persistent, as the following figures indicate :—

| Year.           | Grant.  | Savings | Savings expressed as percentage of grant. | Lump sum deductions for probable savings shown in the appropriation accounts. |
|-----------------|---------|---------|-------------------------------------------|-------------------------------------------------------------------------------|
| 1925-26 . . . . | 1,11,26 | 20,40   | 18.3                                      | 5,27                                                                          |
| 1926-27 . . . . | 99,00   | 17,46   | 17.6                                      | 40                                                                            |
| 1927-28 . . . . | 87,33   | 7,65    | 8.7                                       | 1,86                                                                          |
| 1928-29 . . . . | 80,57   | 3,00    | 3.7                                       | 3,30                                                                          |
| 1929-30 . . . . | 86,05   | 4,84    | 5.6                                       | 3,29                                                                          |

This persistency is further traceable over certain sub-heads and classes of expenditure as shown in the following lists of savings.

## ACCOUNT I.—NORTHERN INDIA SALT REVENUE.

| Year.           | Pay of establishment. | Supplies and services. | Plant and Machinery (D. 2). | Works (D. 4). |
|-----------------|-----------------------|------------------------|-----------------------------|---------------|
| 1925-26 . . . . | (Excess of 33)        | 9,24                   | 1,44                        | 6,90          |
| 1926-27 . . . . | (Excess of 1)         | 5,78                   | 13                          | 3,81          |
| 1927-28 . . . . | 30                    | (Excess of 29)         | 96                          | 1,71          |
| 1928-29 . . . . | 64                    | (Excess of 25)         | 1,19                        | 82            |
| 1929-30 . . . . | 42                    | 70                     | 47                          | 2,16          |

## ACCOUNT II —PROVINCES.

| Year            | Pay of Establishment. | Supplies and Services. | Contingencies. | Petty construction and Repairs. | Salt Purchase and Freight. |
|-----------------|-----------------------|------------------------|----------------|---------------------------------|----------------------------|
| 1925-26 . . . . | 3,03                  | 59                     | 59             | 64                              | 6,25                       |
| 1926-27 . . . . | 2,54                  | 86                     | 49             | 1,21                            | 34                         |
| 1927-28 . . . . | 1,85                  | 13                     | 45             | 7                               | 2,43                       |
| 1928-29 . . . . | 79                    | 75                     | 17             | 20                              | 1,40                       |
| 1929-30 . . . . | 1,31                  | 3                      | 47             | 33                              | 2,29                       |

In particular it may be mentioned that though the explanations of the last four years explain the savings under sub-heads D.-2 and D.-4 of Account I (Northern India Salt Department, Plant and Machinery and Works) as in part due to the disposal of certain assets the original estimates for those years do not appear to have taken into consideration the possibility of disposal of any assets under these heads [As the sub-heads concerned are under a Capital Head the book value of all assets disposed of has to be written off the capital head, any loss on disposal being debited to the related revenue head—compare the explanation under sub-head A.-2(4) (b)].

The estimating of the non-voted charges has been accurate as the savings come to only 0.03 per cent. of the final appropriation as against an excess of 0.61 per cent. in the previous year

## GRANT No. 19.—OPIUM.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

| Major Head and Sub head.                                                                                                                                                                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>MAJOR HEAD "4.—OPIUM".</b>                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                            |                                         |
| <b>A.—Payments for Special Cultivation in Malwa . . . . .</b>                                                                                                                                                                                                                                                  | <b>27,00,000</b>             | <b>7,61,212</b>             | <b>—19,38,788</b>     | <b>—19,30,200</b>                                          | <b>—8,588</b>                           |
| Due to lower outturn. A sum of Rs. 18,99,000 was surrendered in February and March 1930.                                                                                                                                                                                                                       |                              |                             |                       |                                                            |                                         |
| <b>B.—Payments to Cultivators in the United Provinces :</b>                                                                                                                                                                                                                                                    |                              |                             |                       |                                                            |                                         |
| <b>B. 1.—Payments for Opium . . . . .</b>                                                                                                                                                                                                                                                                      | <b>30,85,000</b>             | <b>28,26,866</b>            | <b>—2,58,134</b>      | <b>—2,38,200</b>                                           | <b>—19,934</b>                          |
| Due to less outturn. A sum of Rs. 2,00,000 was surrendered in January and March 1930.                                                                                                                                                                                                                          |                              |                             |                       |                                                            |                                         |
| <b>B. 2.—Payments for leaves and trash . . . . .</b>                                                                                                                                                                                                                                                           | <b>33,200</b>                | <b>41,922</b>               | <b>+8,722</b>         | <b>+6,400</b>                                              | <b>+2,322</b>                           |
| Due to part payment for leaf for season 1928-29, for which no provision was made in budget for 1929-30.                                                                                                                                                                                                        |                              |                             |                       |                                                            |                                         |
| <b>B. 3.—Commission to Lambardars . . . . .</b>                                                                                                                                                                                                                                                                | <b>78,700</b>                | <b>71,233</b>               | <b>—7,467</b>         | <b>—7,400</b>                                              | <b>—67</b>                              |
| Due to lower outturn. A sum of Rs. 1,200 was surrendered in January 1930 and March 1930.                                                                                                                                                                                                                       |                              |                             |                       |                                                            |                                         |
| <b>C.—Ghazipore Opium Factory :</b>                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                            |                                         |
| <b>C. 1.—Pay of Officers . . . . .</b>                                                                                                                                                                                                                                                                         | <b>42,700</b>                | <b>47,251</b>               | <b>+4,551</b>         | <b>+3,550</b>                                              | <b>+1,001</b>                           |
| Due to grant of gazetted status to a non gazetted officer during the year (Rs. 3,573) and to drawal by an officer going on leave out of India of part pay for March 1930 due in 1930-31 (Rs. 994). The excess remained uncovered as it was too late to obtain additional funds when the officer went on leave. |                              |                             |                       |                                                            |                                         |
| <b>C. 2.—Pay of Establishments . . . . .</b>                                                                                                                                                                                                                                                                   | <b>1,12,431</b>              | <b>1,03,160</b>             | <b>—9,331</b>         | <b>—9,250</b>                                              | <b>—81</b>                              |
| Due mainly to grant of gazetted status to a non gazetted officer (Rs. 3,500) post remaining vacant (Rs. 3,728). A sum of Rs. 4,000 was surrendered in February 1930.                                                                                                                                           |                              |                             |                       |                                                            |                                         |
| <b>C. 3.—Allowances, Honoraria, etc. . . . .</b>                                                                                                                                                                                                                                                               | <b>948</b>                   | <b>7,387</b>                | <b>+6,439</b>         | <b>+6,700</b>                                              | <b>—261</b>                             |
| Due to grant of passage concessions not contemplated in the original estimate.                                                                                                                                                                                                                                 |                              |                             |                       |                                                            |                                         |
| <b>C. 4.—Supplies and Services . . . . .</b>                                                                                                                                                                                                                                                                   | <b>2,42,744</b>              | <b>2,02,123</b>             | <b>—40,621</b>        | <b>—24,400</b>                                             | <b>—16,221</b>                          |
| Due to lower outturn of opium. A sum of Rs. 12,400 was surrendered in January and March 1930.                                                                                                                                                                                                                  |                              |                             |                       |                                                            |                                         |

| Major Head and Sub head. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|--------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

C.—Ghazipur Opium Factory—*contd.*

## C. 5.—Contingencies :

*Non-voted* . . . 400 .. —400 .. —400.

Expenditure is casual and dependent on accidents to labourers.

Voted . . . 40,900 38,687 —2,213 .. —2,213.

Due to curtailment of expenditure.

C. 6.—Contribution to Muni-  
cipal Board, Ghazipur,  
for up-keep of roads .

200 200 .. .. .

D.—Superintendence and Other Estab-  
lishments in the United Pro-  
vinces:

## D. 1.—Pay of Officers :

*Non-voted O.* 18,000 } 21,250 21,219 —31 .. —31  
S. (a) 3,250 }  
Voted . . . 2,16,140 2,15,870 —270 +7,000 —7,270

Additional funds were obtained on 7th January 1930 to meet the extra expenditure consequent on the grant of leave to four officers instead of five on which the original estimate was based but they remained unutilized.

D. 2.—Pay of Establishments . 2,03,453 1,86,649 —16,804 —9,000 —7,804

Due to reduction of divisions. A sum of Rs. 2,000 was surrendered to the Govern-  
ment of India in January 1930.

D. 3.—Allowances, Honoraria,  
etc. :

*Non-voted O.* 2,600 } 2,100 1,963 —132 .. —132  
S. (b) —500 }  
Voted . . . 62,506 63,524 +1,224 .. +1,224

Due to payment of passage money of an officer which, it was originally expected would fall due in 1930-31.

D. 4.—Supplies and Services . 20,460 15,828 —4,572 —4,000 —572

Due to less outturn of opium. A sum of Rs. 1,000 was surrendered to the Government of India in January 1930.

D. 5.—Contingencies . . . 53,150 37,092 —16,058 —6,941 —9,117

Due to abolition of charges. A sum of Rs. 5,500 was surrendered to the Government of India in March 1930.

(a) Sanctioned on 12th February.  
(b) Sanctioned on 22nd March.



| Major Head and Sub head.                                                                                                                                                                                                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                 | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| D.—Superintendence and Other Estab-<br>lishments in the United Provin-<br>ces— <i>contd</i>                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| D. 6.—Works . . . . .                                                                                                                                                                                                                                                                                                                                                                                           | 36,000                       | 29,956                      | —6,044                | ..                                                          | —6,044                                  |
| Due to smaller expenditure than anticipated in the original estimates on maintenance and repairs. See Notes.                                                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| E.—Charges in other Provinces :                                                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| E. 1.—Opium : Miscellaneous<br>charges in Calcutta :                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| E. 1. (1).—Pay of Establish-<br>ments . . . . .                                                                                                                                                                                                                                                                                                                                                                 | 434                          | 493                         | —31                   | ..                                                          | —31                                     |
| E. 1 (2).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                               | 20,280                       | 13,804                      | —6,476                | —6,500                                                      | +24                                     |
| Due to less demand for medical opium in England. A sum of Rs. 5,000 was surrendered to the Government of India in March 1930.                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| E. 2.—Other Opium Agencies<br>and Establishments :                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| E. 2. (1).—Pay of Establish-<br>ments . . . . .                                                                                                                                                                                                                                                                                                                                                                 | 4,660                        | 4,429                       | —231                  | —185                                                        | —46                                     |
| E. 2. (2).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 1,360                        | 876                         | —484                  | ..                                                          | —484                                    |
| Less expenditure than anticipated on office expenses and miscellaneous caused the saving.                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| E. 3.—Compensations . . . . .                                                                                                                                                                                                                                                                                                                                                                                   | 55,000                       | 54,866                      | —134                  | ..                                                          | —134                                    |
| F.—Charges on account of Stationery<br>and Printing . . . . .                                                                                                                                                                                                                                                                                                                                                   | 9,000                        | 7,523                       | —1,477                | +1,000                                                      | —2,477                                  |
| Due to lower expenditure than anticipated. Additional funds were obtained on 1st February 1930 at the instance of the Controller of Printing and Stationery.                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| G.—Lump sum charges paid to<br>Provincial Governments . . . . .                                                                                                                                                                                                                                                                                                                                                 | 8,000                        | 5,491                       | —2,509                | —1,000                                                      | —1,509                                  |
| Lower outturn of opium was responsible for the saving in Police escort charges. A sum of Rs. 1,000 was surrendered in January 1930.                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| H.—English Charges (High Commis-<br>sioner) on Stores :                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| H. 1.—Stores . . . . .                                                                                                                                                                                                                                                                                                                                                                                          | 2,000                        | 11,494                      | +9,494                | +9,204                                                      | +290                                    |
| Expenditure on indents not forecasted.                                                                                                                                                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| H. 2.—Establishment :                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| Non-voted O. 11,000 } . . . . .                                                                                                                                                                                                                                                                                                                                                                                 | 7,750                        | 5,831                       | —1,919                | ..                                                          | —1,919                                  |
| S. (c) —5,250 } . . . . .                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| Saving mainly due to leave salary of the officer covered by the grant having been paid at a lower rate than anticipated for a portion of his leave.                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                 | 40,000                       | 1,63,573                    | +63,573               | +70,237                                                     | —6,664                                  |
| About half the excess represents increased expenditure on sterling overseas Pay due to extension of the concession to more officers of the Department, involving substantial arrear payments; the other half was caused mainly by a heavier leave programme than was provided for and partly by the expenses of an expert visiting India to supervise the installation of experimental tablet making machinery. |                              |                             |                       |                                                             |                                         |

| Major Head and Sub-head.                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| I.—Loss or Gain by Exchange:                   |                         |                        |                       |                                                     |                                    |
| Non-voted O. . . . .                           | 20                      | 43                     | +23                   | ..                                                  | +23                                |
| S. (d) 20 . . . . .                            | ..                      | 853                    | +853                  | -1,000                                              | -147                               |
| Voted . . . . .                                | ..                      | 853                    | +853                  | -1,000                                              | -147                               |
| See paragraph 48 of Chapter III of the Report. |                         |                        |                       |                                                     |                                    |
| Totals { Non-voted . . . . .                   | 86,520                  | 83,927                 | -2,593                | ..                                                  | -2,593                             |
| { Voted . . . . .                              | 70,14,000               | 47,97,346              | -22,16,654            | -21,31,985                                          | -84,669                            |

## NOTES.

Subhead D. 6. The subhead includes an expenditure of Rs. 273 only on erecting boiler and Electric Generating plant at Ghazipur Opium Factory; Estimate of work is Rs. 58,402; expenditure to end of 1929-30, Rs. 56,994; completed. No provision having been made in the original budget, expenditure to the extent of Rs. 236 was covered by reappropriation, the balance i.e. Rs. 37 remained uncovered.

Losses.—A sum of Rs. 1,384 being the value of 155 unserviceable plywood Provision Opium Chests was written off by the Government of India in July 1929.

The value, viz., Rs. 6,031, of 4,781 unserviceable opium and trash bags was written off by the Government of India in November 1929. They were worn out by fair wear and tear.

A sum of Rs. 3,767 being the value of surplus and unserviceable articles was written off by the Government of India in May 1929.

## IMPORTANT COMMENTS.

*Over budgeting.*

The total voted savings under this Grant for four consecutive years are as below, which indicate the tendency to over-budgeting on the part of the Department though possibly the gradual but substantial reduction in expenditure may be in part responsible for this. If a closer estimating is not possible, a suitable lump cut for probable savings seems necessary.—

| Year.             | Grant.      | Saving.   | Percentage<br>of<br>Saving. |
|-------------------|-------------|-----------|-----------------------------|
|                   | Rs.         | Rs.       |                             |
| 1926-27 . . . . . | 1,52,96,000 | 53,87,156 | 35                          |
| 1927-28 . . . . . | 89,14,000   | 3,48,189  | 4                           |
| 1928-29 . . . . . | 79,73,000   | 26,58,646 | 33                          |
| 1929-30 . . . . . | 70,14,000   | 22,16,654 | 31                          |

It will be noticed that 96 per cent. of the final savings, which actually accrued, were surrendered to Government and duly accepted.

**A.**

Account of payments to States in Malwa in 1929-30.

(Sub-head A.)

|                                                                                             | Rs.       |
|---------------------------------------------------------------------------------------------|-----------|
| 1. Outstanding advances to states on 1st April 1929 . . . . .                               | 3,34,933  |
| 2. Total payments to States (cash advances as well as settlements during 1929-30) . . . . . | 7,23,788  |
| Total . . . . .                                                                             | 10,58,721 |
| 3. Value of opium supplied by the States in 1928-29—                                        |           |
| (a) Produce of season 1928-29 (including escort charges) . . . . .                          | 5,13,201  |
| (b) Produce of season 1929-30 . . . . .                                                     | Nil.      |
| 4. Value of cash recoveries in 1929-30 . . . . .                                            | 1,46,287  |
| Total recoveries . . . . .                                                                  | 6,59,488  |
| 5. Outstanding advances to the States on 31st March 1930 . . . . .                          | 3,99,233  |

**NOTES.**

The difference between item 2 and sub-head "A" in the Appropriation Account represents payments on account of Joint Opium Officer's establishment, railway freight and other incidental charges and is also partly due to the adjustment of recoveries within the year.

Item 5 was partly adjusted by short payment of the price of opium delivered in 1930-31 during the season ending 30th June 1930.

**B.**

Accounts of payments to cultivators in the United Provinces in 1929-30 for cultivation of Opium (sub-head B. 1).

|                                                                                                       | Rs.       |
|-------------------------------------------------------------------------------------------------------|-----------|
| 1. Outstanding advances to cultivators on 1st April 1929 . . . . .                                    | 5,64,643  |
| 2. Total payments to cultivators (cash advances as well as cash settlements) during 1929-30 . . . . . | 28,22,318 |
| Total                                                                                                 | 33,86,961 |
| 3. Value of Opium supplied by cultivators in 1929-30.                                                 |           |
| (a) Produce of season 1928-29 . . . . .                                                               | 28,63,642 |
| (b) Produce of season 1929-30 . . . . .                                                               | Nil.      |
| 4. Value of cash recoveries in 1929-30 . . . . .                                                      | 54,250    |
| Total recoveries . . . . .                                                                            | 29,17,892 |
| 5. Outstanding advances to cultivators . . . . .                                                      | 4,69,969  |
| 6. Writes-off . . . . .                                                                               | 8         |
| Net outstanding on 31st March 1930 . . . . .                                                          | 4,69,961  |

**NOTES.**

The difference between the figures in item 2 and that against sub-head B. 1 in the Appropriation Accounts is mainly due to the charges for bonus being included in the latter and to adjustments of cash recoveries within the year.

Advances are made during the monsoon for opium, leaves and trash to be delivered at the beginning of the next hot weather. This accounts for the outstanding on 31st March 1930.

## C.

Account of payments to cultivators in the United Provinces in 1929-30 for leaves and trash.

(Sub-head B. 2)

|                                                                                        | Rs.    |
|----------------------------------------------------------------------------------------|--------|
| 1. Outstanding advances to cultivators on 1st April 1929 . . . . .                     | 31,270 |
| 2. Total payments to cultivators (cash advances as well as cash settlements) . . . . . | 41,621 |
| Total payments . . . . .                                                               | 72,891 |
| 3. Value of leaf and trash supplied by cultivators in 1929-30—                         |        |
| (i) Produce of season 1928-29 . . . . .                                                | 44,344 |
| (ii) Produce of season 1929-30 . . . . .                                               | ..     |
| 4. Value of cash recoveries in 1929-30 . . . . .                                       | 468    |
| Total recoveries . . . . .                                                             | 44,812 |
| 5. Outstanding advances to cultivators . . . . .                                       | 28,079 |
| 6. Written-off . . . . .                                                               | Nil.   |
| Net outstanding on 31st March 1930 . . . . .                                           | 28,079 |

## NOTES.

The difference between the figure of item 2 and that against sub-head B. 2. in the Appropriation Accounts is due to recoveries omitted from the charge and barbardari payments.

## GRANT No. 20—STAMPS.

[See also the Appendix of the Director, Commercial Audit.]

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

| Major Head and Sub-head.                                                                                                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "7—STAMPS"</b>                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| <b>A.—Administrative Charges of Central Stamp Office, Calcutta :</b>                                                                                                                 |                              |                             |                       |                                                             |                                         |
| A. 2.—Pay of Establishments                                                                                                                                                          | 21,000                       | 13,180                      | —7,820                | —7,000                                                      | —820                                    |
| Due to less expenditure on leave salary of the discharged men of the Central Stamps Store than anticipated owing to some of them having preferred retirement to continuing on leave. |                              |                             |                       |                                                             |                                         |
| A. 3.—Allowances, Honoraria, etc.                                                                                                                                                    | ..                           | 35                          | +35                   | +100                                                        | —65                                     |
| A. 5.—Contingencies                                                                                                                                                                  | 2,000                        | 1,509                       | —491                  | —348                                                        | —143                                    |
| Due to economy.                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| A. 6.—Deduct—Amount recovered from Posts and Telegraphs                                                                                                                              | ..                           | —17,000                     | —17,000               | ..                                                          | —17,000                                 |

Represents recovery from the Posts and Telegraphs Department on account of the share of the cost of Reserve Stamp Depot at Calcutta which stocks postage stamps and postal stationery. No provision could be made as the decision of Government to effect the recovery was received in August 1929. The saving was formally reported to the Government of India but the amount was not surrendered owing to misapprehension.

F.—Security Printing Press Charges :

## F. 1 Leave Salary

|                     |       |        |    |        |
|---------------------|-------|--------|----|--------|
| Non-voted . . . . . | 1,668 | +1,668 | .. | +4,668 |
|---------------------|-------|--------|----|--------|

Represents leave salary of pensionable Government servants lent to the Security Printing Press for which no provision was made in the budget. See Comment.

|                 |       |        |    |        |
|-----------------|-------|--------|----|--------|
| Voted . . . . . | 4,029 | +4,029 | .. | +4,029 |
|-----------------|-------|--------|----|--------|

As under "Non-voted."

## H.—Value of Stamps supplied from Provincial Stamp Store :

## H. 1.—Non-Judicial :

|                           |       |        |        |    |
|---------------------------|-------|--------|--------|----|
| H. 1(1).—Madras . . . . . | 1,345 | +1,345 | +1,345 | .. |
|---------------------------|-------|--------|--------|----|

Represents cost of stamps supplied to the Central Stamp store from the Madras Government Stamp Depot.

|                          |     |      |      |    |
|--------------------------|-----|------|------|----|
| H. 1(2).—Burma . . . . . | 741 | +741 | +741 | .. |
|--------------------------|-----|------|------|----|

See remarks against H. 1 (1). The Stamps were received from the Rangoon Depot.

| Major Head and Sub-head.                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted.<br>+ or —. |         |
|--------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-------------------------------------|---------|
|                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                 |         |
| <b>H.—Value of Stamps supplied from Provincial Stamp Store—<i>concl.</i></b>   |                         |                        |                       |                                                        |                                     |         |
| <b>H. 2.—Judicial :</b>                                                        |                         |                        |                       |                                                        |                                     |         |
| H. 2(1).—Madras . . . . .                                                      | ..                      | 1                      | +1                    | +1                                                     | ..                                  |         |
| H. 2(2).—Burma . . . . .                                                       | ..                      | 161                    | +161                  | +161                                                   | ..                                  |         |
| As against H. 1 (2).                                                           |                         |                        |                       |                                                        |                                     |         |
| <b>I.—Amount paid for supply of Stamps from Central Stamp Stores . . . . .</b> | ..                      | 29                     | +29                   | ..                                                     | +29                                 |         |
| <b>Tota s</b> { <i>Non-voted</i> . . . . .                                     | ..                      | 4,697                  | +4,697                | ..                                                     | +4,697                              |         |
| { <i>Voted</i> . . . . .                                                       | { Gross . . . . .       | 23,000                 | 21,001                | —1,999                                                 | —5,000                              | +3,001  |
|                                                                                | { Deductions . . . . .  | ..                     | —17,000               | —17,000                                                | ..                                  | —17,000 |
|                                                                                | { Net . . . . .         | 23,000                 | 4,001                 | —18,999                                                | —5,000                              | —13,999 |

### IMPORTANT COMMENTS.

#### *Defective Control over expenditure.*

Sub-head F.-1.—It is stated that the Master, Security Printing, who is responsible for watching the expenditure against appropriation, was requested in January 1930, to take steps to obtain necessary funds to cover the expenditure incurred under the non-voted and voted sections of the sub-head. The officer, however, declined to do this on the ground that as the concern paid to Government leave contribution, no further provision for leave salary was necessary. The Master's contention was not correct and the matter was reported to the Government of India in February 1930, but no funds appear to have been sanctioned to meet the excesses.

#### *General.*

The large voted saving of Rs. 18,999 represents 82.6 per cent. of the total grant and is mainly due to the recoveries in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments, *vide* subhead A.-6.

## GRANT No. 21—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

| Major Head and Subhead.                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>re-appropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-adjusted +<br>or —. |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|---------------------------------------------------------|-------------------------------------|
|                                                                                                                                          | Rs.                     | Rs.                    | Rs.                 | Rs.                                                     | Rs.                                 |
| MAJOR HEADS —“8 FOREST” AND “8A FOREST CAPITAL OUTLAY”.                                                                                  |                         |                        |                     |                                                         |                                     |
| A.—General Direction (Head Quarters Office):                                                                                             |                         |                        |                     |                                                         |                                     |
| A. 1.—Pay of Officers . . .                                                                                                              | 39,000                  | 39,000                 |                     |                                                         |                                     |
| A. 2.—Pay of Establishments . . .                                                                                                        | 12,900                  | 12,817                 | —83                 | —83                                                     | ..                                  |
| A. 3.—Allowances, Honoraria,<br>etc.—                                                                                                    |                         |                        |                     |                                                         |                                     |
| Non-voted O. 4,000                                                                                                                       | 3,004                   | 4,492                  | +1,488              | +1,500                                                  | —12                                 |
| S. (a) —996                                                                                                                              |                         |                        |                     |                                                         |                                     |
| Extensive touring by the Inspector-General.                                                                                              |                         |                        |                     |                                                         |                                     |
| Voted . . .                                                                                                                              | 2,000                   | 2,626                  | + 626               | + 630                                                   | —4                                  |
| See A. 3 non-voted.                                                                                                                      |                         |                        |                     |                                                         |                                     |
| A. 4.—Contingencies . . .                                                                                                                | 2,700                   | 2,563                  | —137                | ..                                                      | —137                                |
| B.—Forest Research Institute—Establishments:                                                                                             |                         |                        |                     |                                                         |                                     |
| B. 1.—Pay of Officers                                                                                                                    |                         |                        |                     |                                                         |                                     |
| Non-voted O. 2,30,600                                                                                                                    | 2,00,320                | 1,99,244               | —1,076              | ..                                                      | —1,076                              |
| S. (b) —30,280                                                                                                                           |                         |                        |                     |                                                         |                                     |
| Voted . . .                                                                                                                              | 1,69,600                | 1,40,105               | —29,495             | —28,800                                                 | —895                                |
| Mainly owing to delay in the appointment of the Wood Preservation officer (Rs. 15,000) and leave out of India of an officer (Rs. 8,000). |                         |                        |                     |                                                         |                                     |
| B. 2.—Pay of Establishments . . .                                                                                                        | 1,94,800                | 1,86,405               | —8,395              | —7,800                                                  | —595                                |
| Some appointments remained unfilled (Rs. 7,000).                                                                                         |                         |                        |                     |                                                         |                                     |
| B. 3.—Allowances, Honoraria,<br>etc.                                                                                                     |                         |                        |                     |                                                         |                                     |
| Non-voted O. 23,800                                                                                                                      | 19,600                  | 17,248                 | —2,352              | —1,500                                                  | —852                                |
| S. (c) —4,200                                                                                                                            |                         |                        |                     |                                                         |                                     |
| Less touring.                                                                                                                            |                         |                        |                     |                                                         |                                     |
| Voted . . .                                                                                                                              | 49,700                  | 45,350                 | —4,350              | —5,300                                                  | +950                                |
| Less touring; the surrender of Rs. 3,400 on the 22nd March 1930 (included in Rs. 5,300) proved excessive.                                |                         |                        |                     |                                                         |                                     |

(a) Sanctioned on 7th March.

(b) Sanctioned as follows—28th August,—Rs. 17,000; 26th November,—Rs. 3,280; 11th January,—Rs. 6,000; 20th February,—Rs. 4,000.

(c) Sanctioned as follows—11th January,—Rs. 2,900; 20th February,—Rs. 1,300.



| Major Head and Subhead.                                                                                                                            | Final.<br>Appropriation.               | Actual<br>Expenditure. | Excess ÷<br>Saving —. | Net<br>reappropriation,<br>withdrawal or<br>surrender. + or —. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------|-----------------------|----------------------------------------------------------------|------------------------------------|
|                                                                                                                                                    | Rs.                                    | Rs.                    | Rs.                   | Rs.                                                            | Rs.                                |
| B.—Forest Research Institute—Establishments :— <i>conold.</i>                                                                                      |                                        |                        |                       |                                                                |                                    |
| B. 4.—Supplies and Services, and contingencies.                                                                                                    | 81,400                                 | 71,078                 | —10,322               | —8,600                                                         | —1,722                             |
|                                                                                                                                                    | Stated to be due to economy.           |                        |                       |                                                                |                                    |
| B. 5.— <i>Grants-in-aid, Contributions, etc. U.</i> 6,602 }                                                                                        | 9,880                                  | 9,632                  | —248                  | ..                                                             | —248                               |
| S. (d) 3,280 }                                                                                                                                     |                                        |                        |                       |                                                                |                                    |
| C.—Forest Research Institute—Other Charges :                                                                                                       |                                        |                        |                       |                                                                |                                    |
| C. 1.—Purchase of Stores and Tools and Plants . . .                                                                                                | 16,700                                 | 18,555                 | —1,855                | +2,200                                                         | —345                               |
|                                                                                                                                                    | More expenditure on renewal of stores. |                        |                       |                                                                |                                    |
| C. 2.—Communications and Buildings—New Works. }                                                                                                    | 10,000                                 | 2,938                  | —7,062                | —6,500                                                         | —562                               |
| C. 3.—Communications and Buildings—Repairs and Maintenance. }                                                                                      |                                        |                        |                       |                                                                |                                    |
| Stoppage of work on repairs to quarters and less expenditure on the upkeep of certain buildings.                                                   |                                        |                        |                       |                                                                |                                    |
| C. 4.—Miscellaneous :                                                                                                                              |                                        |                        |                       |                                                                |                                    |
| C. 4. (1)—Temporary Establishment on Daily Labour                                                                                                  | 88,500                                 | 89,464                 | +964                  | —1,000                                                         | —36                                |
| C. 4 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges) . . . . .                                        | 27,000                                 | 21,563                 | —5,437                | —3,000                                                         | —2,437                             |
|                                                                                                                                                    | Stated to be due to economy.           |                        |                       |                                                                |                                    |
| C. 4 (3).—Purchase of Coal, Raw Materials, Chemicals, and Apparatus . . .                                                                          | 32,100                                 | 29,916                 | —2,184                | —1,510                                                         | —644                               |
| Economy in expenditure to meet the unforeseen charges under Sub-Head D, which were not provided for in the original estimates.                     |                                        |                        |                       |                                                                |                                    |
| C. 4 (4).—Other Charges . . .                                                                                                                      | 56,600                                 | 53,849                 | —2,751                | —700                                                           | —2,051                             |
| D.—Interest on Forest capital outlay. . . . .                                                                                                      | ..                                     | 5,691                  | +5,691                | +6,110                                                         | —419                               |
| The question of adjustment of interest charges was decided after the demand was voted upon.                                                        |                                        |                        |                       |                                                                |                                    |
| E.—Charges in England (High Commissioner) on Stores . . . . .                                                                                      | 32,000                                 | 22,891                 | —9,109                | —8,000                                                         | —1,109                             |
| Saving due to (i) payments carried forward to 1930—31 (Rs. 533) ; (ii) reduction in prices (Rs. 2,573) and (iii) reduction in indents (Rs. 6,000). |                                        |                        |                       |                                                                |                                    |

(d) Sanctioned on 26th November.

| Major Head and Subhead.                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess-<br>Saving | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or -. |
|-------------------------------------------------------------------------|------------------------------|-----------------------------|-------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                         | Rs.                          | Rs.                         | Rs.               | Rs.                                                         | Rs.                                     |
| F.—Loss or Gain by Exchange . . . . .                                   | ..                           | 249                         | + 249             | ..                                                          | + 249                                   |
| See paragraph 48, Chapter III of the Report.                            |                              |                             |                   |                                                             |                                         |
| MAJOR HEAD " 8-A. FOREST CAPITAL<br>OUTLAY".                            |                              |                             |                   |                                                             |                                         |
| G.—Share of Capital charges financed<br>from Ordinary Revenue . . . . . | 56,000                       | 40,802                      | —15,198           | —4,570                                                      | —10,628                                 |
| See Grant No. 37, Forest Capital outlay—Subhead G.                      |                              |                             |                   |                                                             |                                         |
| Totals { Non-voted . . . . .                                            | 2,71,804                     | 2,69,616                    | —2,188            | ..                                                          | —2 188                                  |
| { Voted . . . . .                                                       | 8,32,000                     | 7,46,865                    | —85,135           | —64,753                                                     | —20,382                                 |

## IMPORTANT COMMENTS.

The voted savings under the Grant for the last few years are as follows :—

| Year.             | Grant. | Saving. | Percentage<br>of saving. |
|-------------------|--------|---------|--------------------------|
| 1925-26 . . . . . | 6.83   | 33      | 5                        |
| 1926-27 . . . . . | 8.69   | 1.87    | 21                       |
| 1927-28 . . . . . | 7.53   | 65      | 9                        |
| 1928-29 . . . . . | 7.63   | 53      | 7                        |
| 1929-30 . . . . . | 8.32   | 85      | 10                       |

Out of the total saving of 85 in 1929-30, savings aggregating 65 were surrendered to Government. The final saving was, therefore, about 2 per cent.

2. It appears that savings are persistent under certain sub-heads, viz., B4 and E, as indicated below :—

|                                                                  | 1926-27. | 1927-28. | 1928-29. | 1929-30. |
|------------------------------------------------------------------|----------|----------|----------|----------|
| B.—Forest Research Institute :                                   |          |          |          |          |
| B. 4.—Supplies, etc. . . . .                                     | 37       | 15       | 27       | 10       |
| E.—Charges in England (High Commissioner)<br>on stores . . . . . | 19       | 6        | 14       | 9        |

The requirements under these heads should be more closely estimated.

# GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION AND DRAINAGE WORKS.

| Major Head and Subhead.                                                                                                                                                            | Final<br>Appro-<br>priation.      | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                    | Rs.                               | Rs.                         | Rs.                   | Rs.                                                                | Rs.                                     |
| A.—Interest on works for which Capital Accounts are kept—Major head “14” .                                                                                                         |                                   |                             |                       |                                                                    |                                         |
| O. 12,28,000                                                                                                                                                                       | 12,33,000                         | 12,31,726                   | —1,274                | ..                                                                 | —1,274                                  |
| S. (a) 5,000                                                                                                                                                                       |                                   |                             |                       |                                                                    |                                         |
| B.—Share of Capital Charges on Irrigation Works (cost of Works as well as General Charges) financed from Ordinary Revenues ( <i>vide</i> C in Demand No. 88 Major Head “16”) . . . |                                   |                             |                       |                                                                    |                                         |
| Non-voted O. ..                                                                                                                                                                    | 3,371                             | 3,876                       | +505                  | ..                                                                 | +505                                    |
| S. (b) 3,371                                                                                                                                                                       |                                   |                             |                       |                                                                    |                                         |
|                                                                                                                                                                                    | See C.—Non-voted in Grant No. 88. |                             |                       |                                                                    |                                         |
| Voted . . .                                                                                                                                                                        | 3,08,000                          | 1,53,160                    | —1,54,840             | —1,55,213                                                          | +373                                    |
|                                                                                                                                                                                    | See C.—Voted in Grant No. 88.     |                             |                       |                                                                    |                                         |
| C.—Cost of works charged to Revenue :                                                                                                                                              |                                   |                             |                       |                                                                    |                                         |
| C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head “XIII— <i>Deduct</i> —Working Expenses” — Miscellaneous Works :               |                                   |                             |                       |                                                                    |                                         |
| Lower Swat and Kabul River Canals :                                                                                                                                                |                                   |                             |                       |                                                                    |                                         |
| C. 1 (1).—Extensions and Improvements . . .                                                                                                                                        | 41,000                            | 5,140                       | —35,860               | —35,600                                                            | —260                                    |

Relates to the North-West Frontier Province. Due to postponement of works not found of immediate importance.

(a) Sanctioned on 31st January.

(b) Sanctioned on 28th February.

| Major Head and Subhead.                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>C.—Cost of works charged to Revenue—</b><br><i>concl'd.</i>                                                                                                |                              |                             |                       |                                                            |                                         |
| <b>Lower Swat and Kabal River Canals—</b><br><i>concl'd.</i>                                                                                                  |                              |                             |                       |                                                            |                                         |
| C. 1 (2).—Maintenance and Repairs . . . . .                                                                                                                   | 1,08,000                     | 1,82,799                    | +74,799               | +67,342                                                    | +7,457                                  |
| Mainly due to unforeseen repairs necessitated by flood.                                                                                                       |                              |                             |                       |                                                            |                                         |
| C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head "XIII— <i>Devdurt</i> —Working Expenses":              |                              |                             |                       |                                                            |                                         |
| C. 2 (1).—Upper Swat Canal:                                                                                                                                   |                              |                             |                       |                                                            |                                         |
| C. 2 (1) (1).—Extensions and Improvements . . . . .                                                                                                           | 11,000                       | 42,129                      | +31,129               | —30,800                                                    | +329                                    |
| Relates to the North West Frontier Province. Mainly due to expenditure on works not con-<br>cluded in 1928-29.                                                |                              |                             |                       |                                                            |                                         |
| C. 2 (1) (2).—Maintenance and Repairs . . . . .                                                                                                               | 1,51,000                     | 2,32,979                    | +81,979               | +83,870                                                    | —1,891                                  |
| See C. 1 (2).                                                                                                                                                 |                              |                             |                       |                                                            |                                         |
| C. 2 (2).—Other Works—Works in Baluchistan and Ajmer-Merwara:                                                                                                 |                              |                             |                       |                                                            |                                         |
| C. 2 (2) (1).—Extensions and Improvements . . . . .                                                                                                           | 35,600                       | 24,953                      | —10,647               | —5,200                                                     | —5,447                                  |
| Mainly due to saving of Rs. 9,106 in Rajputana owing to (i) postponement of certain works (Rs. 5,700) and (ii) to economy (Rs. 3,406).                        |                              |                             |                       |                                                            |                                         |
| C. 2 (2) (2).—Maintenance and Repairs . . . . .                                                                                                               | 64,000                       | 57,934                      | —6,066                | —1,900                                                     | —4,166                                  |
| Mainly to a saving of Rs. 4,173 in Rajputana due to economy.                                                                                                  |                              |                             |                       |                                                            |                                         |
| C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A":                                                                                           |                              |                             |                       |                                                            |                                         |
| C. 3 (1).—Works . . . . .                                                                                                                                     | 1,62,200                     | 1,08,898                    | —53,302               | —53,200                                                    | —102                                    |
| Due to an erroneous provision (Rs. 50,000) made in the North West Frontier Province by the Government of India under this Subhead instead of under C. 3. (4). |                              |                             |                       |                                                            |                                         |
| C. 3 (2).—Maintenance and Repairs . . . . .                                                                                                                   | 2,000                        | 1,411                       | —589                  | —600                                                       | +11                                     |
| Represents small savings on several works in Baluchistan.                                                                                                     |                              |                             |                       |                                                            |                                         |

| Major Head and Subhead. | Final Appropriation. | Actual Expenditure. | Excess + Saving— | Net reappropriation, withdrawal or surrender. | Remainder unadjusted + or —. |
|-------------------------|----------------------|---------------------|------------------|-----------------------------------------------|------------------------------|
|                         | Rs.                  | Rs.                 | Rs.              | Rs.                                           | Rs.                          |

**C.—Cost of works charged to Revenue—concl'd.**

**C. 3.—Miscellaneous expenditure—Irrigation Work—Major Head “15-A.”—**  
*concl'd.*

C. 3 (3).—Leave and pensionary charges payable to other Governments, Departments, etc.

|                 |          |          |         |    |         |
|-----------------|----------|----------|---------|----|---------|
| O. . . . .      | 9,23,000 | 9,07,791 | —15,209 | .. | —15,209 |
| S. (w) 9,23,000 |          |          |         |    |         |

The expenditure represents payment to certain Provincial Governments (*i.e.* Madras Bombay, Punjab, United Provinces and Central Provinces) on account of proportionate share of leave and pensionary charges of the servants of the Irrigation Department in respect of service prior to 1st April 1921.

C. 3(4).—Extensions and Improvements . . . . . 35,693 +35,693 +35,000 +693

Relates to the North West Frontier Province. *See* C. 3 (1).

C. 3(5).—Other Charges . . . . . 31,923 +31,923 +32,000 —77

Relates to the North West Frontier Province. Provision, it is stated, was made in the schedule of preliminary demands but was not taken into account by the Government of India.

**C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage Works—Major Head “15-B.”**

C. 4 (1).—Works . . . . . 470 +470 +500 —30

Relates to the North West Frontier Province.

C. 4 (2).—Extensions and Improvements . . . . . 1,50,000 47,695 —1,02,302 —97,000 —5,302

Due to curtailment of expenditure on drains in view of financial stringency and execution of more important works in the North West Frontier Province.

C. 4 (3).—Maintenance and Repairs . . . . . 14,660 9,587 —4,413 —1,500 —2,913

Relates to the North West Frontier Province. Due to economy.

C. 4 (4).—Other Charges . . . . . 2,579 +2,579 +3,452 —1,293

The charge was incurred in the North West Frontier Province in connection with observing discharges of the Indus at Attock, which was not originally anticipated.

| Water Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>re-appropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|-------------------------|------------------------|---------------------|---------------------------------------------------------|-----------------------------------------|
|                          | Rs.                     | Rs.                    | Rs.                 | Rs.                                                     | Rs.                                     |

**D.—Establishment charged to Revenue:****D. 1.—Direction:****D. 1 (1).—Pay of Officers:**

|                            |   |        |        |         |        |        |
|----------------------------|---|--------|--------|---------|--------|--------|
| <i>Non-voted</i> O. 79,890 | } | 69,919 | 80,379 | +10,460 | +7,058 | +3,402 |
| S. (d) —9,881              |   |        |        |         |        |        |

Excess occurred in the North West Frontier Province due mainly to (i) payment of pay charges of an officer for March 1930 on the 26th March 1930 (Rs. 2,613) (ii) the appointment of an officer on special duty in Waziristan Survey Works (Rs. 3,412) and the balance mainly due to an officer of the I. S. E. having been posted in place of an officer of the P. S. E.

|             |       |       |        |        |        |
|-------------|-------|-------|--------|--------|--------|
| Voted . . . | 3,700 | 1,570 | —2,130 | —3,700 | +1,570 |
|-------------|-------|-------|--------|--------|--------|

Relates to the North West Frontier Province. The original provision of Rs. 3,700 was intended to meet the pay of an officer of the Provincial Engineering Service who was to have been appointed as Personal Assistant to the Chief Engineer, whereas an officer of the Indian Service of Engineers was employed. Consequently the entire provision was withdrawn. The final excess of Rs. 1,574 represents the pay of an officer for which provision was erroneously made under D. 2 (1) voted.

**D. 1. (2).—Other Charges:**

|                            |   |       |       |        |    |        |
|----------------------------|---|-------|-------|--------|----|--------|
| <i>Non-voted</i> O. 13,200 | } | 8,391 | 9,742 | +1,351 | .. | +1,351 |
| S. (e) —4,809              |   |       |       |        |    |        |

Excess occurred mainly in the North West Frontier Province due to unforeseen payment of travelling allowance in March 1930.

|             |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|
| Voted . . . | 62,300 | 60,953 | —1,347 | —2,518 | +1,171 |
|-------------|--------|--------|--------|--------|--------|

**D. 2.—Executive:****D. 2 (1).—Pay of officers**

|                            |   |        |        |        |        |        |
|----------------------------|---|--------|--------|--------|--------|--------|
| <i>Non-voted</i> O. 61,000 | } | 56,008 | 51,819 | —4,189 | —5,658 | +1,469 |
| S. (f) —7,992              |   |        |        |        |        |        |

|             |        |        |        |        |      |
|-------------|--------|--------|--------|--------|------|
| Voted . . . | 69,780 | 75,567 | +5,787 | +5,420 | +367 |
|-------------|--------|--------|--------|--------|------|

Excess mainly occurred in the North West Frontier Province due to appointment of an officer of the Indian Service of Engineers (Rs. 5,320).

**D. 2 (2).—Other Charges**

|                            |   |        |        |         |         |        |
|----------------------------|---|--------|--------|---------|---------|--------|
| <i>Non-voted</i> O. 40,600 | } | 51,300 | 15,144 | —35,856 | —28,000 | —7,856 |
| S. (g) 10,700              |   |        |        |         |         |        |

Saving occurred in the North West Frontier Province due mainly to no debit having been received from the Commandant, Frontier Constabulary on account of Watch and Ward Charges for the tour to Gul Kachah.

|             |          |          |         |         |         |
|-------------|----------|----------|---------|---------|---------|
| Voted . . . | 3,72,220 | 3,83,633 | +11,413 | —11,936 | +22,449 |
|-------------|----------|----------|---------|---------|---------|

Mainly due to excess (Rs. 17,309) in the North West Frontier Province on account of increase in Establishment Charges. This excess was enhanced to Rs. 22,452 by net reappropriation of Rs. 5,143 sanctioned on different dates.

(d) Sanctioned as follows—3rd April,—Rs. 900; 28th January,—Rs. 11,000; 28th February, Rs. 2,000.

(e) Sanctioned as follows—26th January,—Rs. 3,700; 28th February,—Rs. 850; 18th March, Rs. 250.

(f) Sanctioned on 28th February.

(g) Sanctioned on 28th February.

| Major Head and Sub head.                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| D.—Establishment charged to Revenue— <i>concl.</i>                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| D. 3.—Other Establishments (including Establishment charges incurred in England):                                                                                                                     |                         |                        |                       |                                                        |                                         |
| D. 3 (1).—Pay of Officers                                                                                                                                                                             | 13,200                  | 16,654                 | +2,854                | +4,318                                                 | —1,464                                  |
| Provision for leave salary fell short of requirements in the North West Frontier Province.                                                                                                            |                         |                        |                       |                                                        |                                         |
| D. 3 (2).—Other Indian charges including amount paid to other Governments, etc.                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Non-voted O. . . . .                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| S. (g) —24,400                                                                                                                                                                                        | —24,400                 | ..                     | +24,400               | —28,000                                                | —3,600                                  |
|                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                       | 2,54,400                | 2,24,235               | —30,165               | —20,067                                                | —10,098                                 |
| Saving occurred mainly in the North West Frontier Province (Rs. 25,310) due to less expenditure on collection of Revenue (Lambardari fees) than anticipated owing to remission of the sugarcane crop. |                         |                        |                       |                                                        |                                         |
| D. 3 (3).—English Charges .                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| Non-voted O. . . . . 16,000                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| S. (h) 18,000                                                                                                                                                                                         | 34,000                  | 54,119                 | +20,119               | ..                                                     | +20,119                                 |
| Excess of Rs. 20,074 occurred in the North West Frontier Province due to payment of leave salary in England.                                                                                          |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                       | ..                      | ..                     | +8                    | +30                                                    | —22                                     |
| D. 4.—Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .                                                                                                        | ..                      | ..                     | ..                    | —1,415                                                 | +1,415                                  |
| The reappropriations of Rs. 915 in the North West Frontier Province and Rs. 500 in Baluchistan were unnecessary as in the Book of Demands for 1929-30 provision was made for <i>gross</i> charges.    |                         |                        |                       |                                                        |                                         |
| D. 5.—Deduct—Establishment not charged to Revenue (Vide B. 1. in Demand No. 88):                                                                                                                      |                         |                        |                       |                                                        |                                         |
| Non-voted O. . . . .                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| S. (j) —21,295                                                                                                                                                                                        | —21,295                 | —22,413                | —1,118                | ..                                                     | —1,118                                  |
|                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Voted O. . . . . —1,20,400                                                                                                                                                                            | —1,40,400               | —71,368                | +69,032               | +42,695                                                | +26,337                                 |
| S. (k) —20,000                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |

See B. 1 Non-voted—Grant No. 88.

See B. 1. Voted—Grant No. 88.

(g) Sanctioned on 25th February.

(h) Sanctioned as follows:—25th March Rs. 2,000; 21st March, Rs. 15,100; 3rd April, Rs. 900.

(j) Sanctioned on 18th February.

(k) Voted by the Legislative Assembly on 18th February.

| Major Head and Sub-head. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

**E.—Tools and Plant Charged to Re-venue :**

|                          |        |        |         |         |         |
|--------------------------|--------|--------|---------|---------|---------|
| E. 1.—New supplies . . . | 34,100 | 42,430 | + 8,330 | —13,578 | — 5,248 |
|--------------------------|--------|--------|---------|---------|---------|

Excesses in the North West Frontier Province (Rs. 4,383) and in Baluchistan (Rs. 3,947) were due to distribution of charges on a *pro rata* basis. In the latter case certain articles of Tools and Plant not provided for in the budget were purchased during the year.

|                                                    |       |       |         |       |         |
|----------------------------------------------------|-------|-------|---------|-------|---------|
| E. 2.—Repairs, Carriage and<br>other Charges . . . | 5,000 | 9,290 | - 4,290 | - 560 | + 3,790 |
|----------------------------------------------------|-------|-------|---------|-------|---------|

Excess occurred mainly in the North West Frontier Province (Rs. 4,536) and was due to distribution of charges on a *pro rata* basis. The uncovered excess was due to a combined reappropriation having been made for Subheads E. 1. and E. 2. in the North West Frontier Province under the impression that expenditure would be exhibited together as in the past.

|                                                                                                                       |      |        |        |       |        |
|-----------------------------------------------------------------------------------------------------------------------|------|--------|--------|-------|--------|
| E. 3.— <i>Deduct</i> —Tools and Plant<br>not charged to Revenue.<br>( <i>vide</i> B. 2 in Demand<br>No. 88) . . . . . | —600 | —6,253 | —5,653 | + 600 | —6,253 |
|-----------------------------------------------------------------------------------------------------------------------|------|--------|--------|-------|--------|

*See* B. 2 in Grant No. 88.

**F.—Suspense charged to Revenue :**

|                       |          |            |        |            |
|-----------------------|----------|------------|--------|------------|
| F. 1.—Stock . . . . . | 1,84,260 | + 1,84,260 | —8,800 | + 1,93,060 |
|-----------------------|----------|------------|--------|------------|

Excess of Rs. 1,93,033 occurred in the North West Frontier Province due to the fact that in the Book of Demands for 1929-30 the *net* expenditure only (inclusive of anticipated recoveries) was provided for instead of the *gross* expenditure. The decision of the Government of India on the subject reached the Irrigation Secretariat too late to arrange for funds.

|                                         |       |          |            |         |            |
|-----------------------------------------|-------|----------|------------|---------|------------|
| F. 2.—Other Suspense Accounts . . . . . | 2,000 | 1,04,123 | + 1,02,123 | —17,856 | + 1,19,979 |
|-----------------------------------------|-------|----------|------------|---------|------------|

*See* F. 1.

**G.—Pensionary Charges charged to Revenue :**

|                             |        |        |        |       |        |         |
|-----------------------------|--------|--------|--------|-------|--------|---------|
| <i>Non-voted</i> . . . . .  | 25,400 | 25,700 | 26,473 | + 773 | —1,400 | + 2,173 |
| <i>S.</i> (I) 300 . . . . . | 300    |        |        |       |        |         |

Due to excess of Rs. 788 in the North West Frontier Province on account of distribution of charges on a *pro-rata* basis.

|                 |        |        |          |         |         |
|-----------------|--------|--------|----------|---------|---------|
| Voted . . . . . | 83,200 | 96,615 | + 13,415 | —10,800 | + 2,615 |
|-----------------|--------|--------|----------|---------|---------|

Due to distribution on a *pro-rata* basis. Excess in Baluchistan (Rs. 9,088) was due to no provision having been made in the original estimates by the Executive Engineer owing to a misapprehension.



| Major Head and Sub-head.                                                                                                                                                                                                | Final<br>Appropriation | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation, un-<br>withdrawal adjusted<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |           |         |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------|--------------------------------------------------------------------------|-----------------------------------------|-----------|---------|-----------|
|                                                                                                                                                                                                                         | Rs.                    | Rs.                    | Rs.                   | Rs.                                                                      | Rs.                                     |           |         |           |
| H.— <i>Delust</i> —English cost of stores and Establishment converted at prevailing Rates of Exchange and included in C. D. F. and G. above )                                                                           |                        |                        |                       |                                                                          |                                         |           |         |           |
| Non-voted O. —16,066 )                                                                                                                                                                                                  | —34,000                | —54,325                | —20,325               | ..                                                                       | —20,325                                 |           |         |           |
| S. (u)—18,000 )                                                                                                                                                                                                         |                        |                        |                       |                                                                          |                                         |           |         |           |
| This is an adjusting head to bring English charges on to the Indian Accounts. Saving mainly occurred in the North West Frontier Province. Larger deductions represent larger amounts of leave salaries paid in England. |                        |                        |                       |                                                                          |                                         |           |         |           |
| Voted . . . . .                                                                                                                                                                                                         | ..                     | —8                     | —8                    | —30                                                                      | +22                                     |           |         |           |
| I.—English charges charged to Revenue: (At par value £1=13½)                                                                                                                                                            |                        |                        |                       |                                                                          |                                         |           |         |           |
| I. 1.— <i>Establishment</i>                                                                                                                                                                                             |                        |                        |                       |                                                                          |                                         |           |         |           |
| Non-voted O. 69,900 )                                                                                                                                                                                                   | 58,900                 | 53,880                 | —5,020                | ..                                                                       | —5,020                                  |           |         |           |
| S. (n)—10,100 )                                                                                                                                                                                                         |                        |                        |                       |                                                                          |                                         |           |         |           |
| Due to leave salary expenditure below the normal.                                                                                                                                                                       |                        |                        |                       |                                                                          |                                         |           |         |           |
| Voted . . . . .                                                                                                                                                                                                         | ..                     | 12                     | +12                   | +30                                                                      | —30                                     |           |         |           |
| I. 2.—Stores . . . . .                                                                                                                                                                                                  | ..                     |                        |                       | ..                                                                       | +12                                     |           |         |           |
| J.— <i>Loss or Gain by Exchange Charge to Revenue</i>                                                                                                                                                                   |                        |                        |                       |                                                                          |                                         |           |         |           |
| O. . . . .                                                                                                                                                                                                              | 400                    | 453                    | +53                   | ..                                                                       | +53                                     |           |         |           |
| S. (o) 400 )                                                                                                                                                                                                            |                        |                        |                       |                                                                          |                                         |           |         |           |
| See paragraph 48, Chapter III of the Report.                                                                                                                                                                            |                        |                        |                       |                                                                          |                                         |           |         |           |
| K.—Reserve for Revenue Expenditure                                                                                                                                                                                      |                        |                        |                       |                                                                          |                                         |           |         |           |
| Non-voted, O. . . . .                                                                                                                                                                                                   | 6                      | ..                     | —6                    | ..                                                                       | —6                                      |           |         |           |
| S. (p) 6 )                                                                                                                                                                                                              |                        |                        |                       |                                                                          |                                         |           |         |           |
| See list of operations upon "Reserve" appended.                                                                                                                                                                         |                        |                        |                       |                                                                          |                                         |           |         |           |
| Voted . . . . .                                                                                                                                                                                                         | 15,000                 | ..                     | —15,000               | —15,000                                                                  | ..                                      |           |         |           |
| See list of operations upon "Reserve" appended.                                                                                                                                                                         |                        |                        |                       |                                                                          |                                         |           |         |           |
| L.—Probable savings                                                                                                                                                                                                     |                        |                        |                       |                                                                          |                                         |           |         |           |
| O. —2,27,700 )                                                                                                                                                                                                          | —99,700                | ..                     | +99,700               | +99,700                                                                  | ..                                      |           |         |           |
| S. (q) 1,28,000 )                                                                                                                                                                                                       |                        |                        |                       |                                                                          |                                         |           |         |           |
| Not realised.                                                                                                                                                                                                           |                        |                        |                       |                                                                          |                                         |           |         |           |
| Totals                                                                                                                                                                                                                  |                        |                        |                       |                                                                          |                                         |           |         |           |
| {                                                                                                                                                                                                                       | Non-voted {            | Gross .                | 15,16,595             | 15,27,911                                                                | +11,316                                 | ..        | +11,316 |           |
|                                                                                                                                                                                                                         |                        | Deductions .           | —55,295               | —76,738                                                                  | —21,443                                 | ..        | —21,443 |           |
|                                                                                                                                                                                                                         |                        | Net .                  | 14,61,300             | 14,51,173                                                                | —10,127                                 | ..        | —10,127 |           |
|                                                                                                                                                                                                                         |                        | Voted {                | Gross .               | 27,85,000                                                                | 30,43,383                               | +2,58,383 | —41,850 | +3,00,233 |
|                                                                                                                                                                                                                         |                        |                        | Deductions .          | —1,41,000                                                                | —77,629                                 | +63,371   | +41,850 | +21,521   |
|                                                                                                                                                                                                                         | Net .                  | 26,44,000              | 29,65,754             | +3,21,754                                                                | ..                                      | +3,21,754 |         |           |

(m) Sanctioned as follows—26th March, —Rs. 2,000 31st March, —Rs. 15,100. 3rd April, —Rs. 900.

(n) Sanctioned 26th March, —Rs. 11,000; 3rd April, Rs. 900.

(o) Sanctioned 26th March.

(p) Sanctioned as follows—21st January, Rs. 17,000; 21st January, —Rs. 5,000. 26th February, Rs. 39,550. 6th March, —Rs. 1,700. 19th March, Rs. 250. 22nd March, —Rs. 58,700. 26th March, Rs. 10,000.

(q) Voted by the Legislative Assembly on 15th February.

## SUBHEAD K.—THE OPERATIONS UPON THE “RESERVE” WERE AS FOLLOWS:—

|                                                                               |                                                                                    | Voted. | Non-voted. |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------|------------|
|                                                                               |                                                                                    | Rs.    | Rs.        |
| Original provision for “ Reserve ” in Demand for Grants for 1929-30 . . . . . |                                                                                    | 15,000 | ..         |
| <i>Add</i> —Withdrawn to Reserve from :—                                      |                                                                                    |        |            |
| (1) North West Frontier Province . . .                                        | XIII—Working Expenses . . .                                                        | ..     | 39,856     |
| (2) Baluchistan . . .                                                         | XIII—Working Expenses . . .                                                        | 1,000  | ..         |
|                                                                               | 15—Other Revenue Expenditure financed from Ordinary Revenues . . .                 | 3,500  | 14,950     |
|                                                                               | 16—Construction of Irrigation, Navigation, Embankment and Drainage works . . . . . | 41,600 | ..         |
| (3) Rajputana . . .                                                           | XIII—Working Expenses . . .                                                        | 3,700  | ..         |
| (4) English Charges . .                                                       | Establishment . . . . .                                                            | ..     | 11,000     |
| Totals . . . . .                                                              |                                                                                    | 64,800 | 65,806     |
| <i>Deduct</i> —Amount allotted to :—                                          |                                                                                    |        |            |
| (1) Delhi . . . . .                                                           | 15—Other Revenue Expenditure financed from ordinary Revenues . . . . .             | 100    | ..         |
| (2) North-West Frontier Province . . . . .                                    | 15—Other Revenue Expenditure financed from ordinary Revenues . . . . .             | 12,700 | ..         |
|                                                                               | 14—Works for which Capital Accounts are kept—Interest on Debt . . . . .            | ..     | 5,000      |
|                                                                               | To make up a portion of the lump cut under Probable Savings. . . . .               | 47,000 | ..         |
| (3) Baluchistan . . . . .                                                     | 15—Other Revenue Expenditure financed from Ordinary Revenues . . . . .             | ..     | 1,700      |
|                                                                               | 16—Construction of Irrigation, Navigation, Embankment and Drainage Works . . . . . | 2,800  | ..         |
| (4) Rajputana . . . . .                                                       | To make up a portion of lump cut under probable savings . . . . .                  | 2,200  | ..         |
| (5) Loss or Gain by Exchange . . . . .                                        |                                                                                    | ..     | 400        |
| Totals . . . . .                                                              |                                                                                    | 64,800 | 7,100      |
| Balance . . . . .                                                             |                                                                                    | ..     | 58,706     |
| Amount surrendered to Government . . . . .                                    |                                                                                    | ..     | 58,700     |
| Balance lapsed . . . . .                                                      |                                                                                    | ..     | 6          |

## NOTES.

## SUBHEAD D. 3(2).—Non-voted :—

The final saving of Rs. 3,600 was due to a reappropriation sanctioned in the North West Frontier Province to meet passage contributions of officers of the Irrigation Department correctly debited to D. 1(2) and D 2(2).

2. The term *pro-rata* distribution is explained in the notes appended below the Appropriation Accounts of Grant 69—Civil Works. The total expenditure for Works, Establishment and Tools and Plant is given below.

|                                           | Works.   | Estab-<br>lishment. | Tools and<br>Plant. |
|-------------------------------------------|----------|---------------------|---------------------|
|                                           | Rs.      | Rs.                 | Rs.                 |
| 1. North-West Frontier Province . . . . . | 5,90,477 | 7,77,448            | 36,666              |
| 2. Baluchistan . . . . .                  | 1,27,233 | 78,880              | 6,482               |
| 3. Rajputana . . . . .                    | 65,963   | 23,414              | 2,319               |

(i) The above figures do not include recoveries.

(ii) The establishment charges in the North West Frontier Province are made up of the following items :—

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Rs.      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (a) Charges on special Revenue Establishment debited to Head XIII— <i>Vide</i> Rule 3 of Appendix 7 to the Public Works Account Code . . . . .                                                                                                                                                                                                                                                                                                                                                             | 1,95,687 |
| (b) Cost of Special Survey Establishment debited to head "15 A. (3)" . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,90,187 |
| (c) The time spent by the Executive Establishment of Irrigation, North West Frontier Province on purely Revenue work and on all expenditure work, <i>viz.</i> , that under "XIII", "15" and "55" is 50 per cent. each. This proportion was prescribed by the local Administration, North West Frontier Province in supersession of that laid down in Rule 16 (c) of Appendix 7 to Public Works Account Code. The charges debited on this Account to head XIII being 50 per cent. of Rs. 4,68,485 . . . . . | 2,34,242 |
| (d) The remaining 50 per cent. of the charges, <i>viz.</i> , Rs. 2,34,243 were distributed <i>pro-rata</i> on the basis of works expenditure under XIII, 15 and 55 the share of the former two heads (XIII and 15) . . . . .                                                                                                                                                                                                                                                                               | 1,56,758 |
| (e) Recoveries of Establishment charges (to make the figures gross) . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                              | 574      |
| Total . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 7,77,448 |

3. The details of the important major works estimated to cost one Lakh each or more are given below :—

*Figures are in nearest thousands.*

**Expenditure.**

| Serial No.                                 | Name of works.                                                                                   | Sanctioned estimate. | During 1929-30. | To end of 1929-30. | Remarks.     |
|--------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------|-----------------|--------------------|--------------|
| (1) MAJOR HEAD :                           |                                                                                                  |                      |                 |                    |              |
|                                            | 15 B. Other Miscellaneous Revenue Expenditure (Navigation, etc.):                                |                      |                 |                    |              |
|                                            | Constructing Guide Bund at Dera Ismail Khan.                                                     |                      |                 |                    |              |
|                                            | Works share . . . . .                                                                            | 637 (A)              | 1               | 655                | Completed.   |
|                                            | Deposit share . . . . .                                                                          | 7,90                 | 1               | 813                | ..           |
|                                            |                                                                                                  | 1,427                | 2               | 1,468              |              |
| (2) 15 A. 3.—Miscellaneous expenditure :   |                                                                                                  |                      |                 |                    |              |
|                                            | Survey of Irrigation possibilities in Waziristan and Baluchistan (North West Frontier Province): |                      |                 |                    |              |
|                                            | Works . . . . .                                                                                  | 56(A)                | 41              | 84                 | In Progress. |
| <i>Observation.</i>                        |                                                                                                  |                      |                 |                    |              |
| (A) The figures are for works outlay only. |                                                                                                  |                      |                 |                    |              |
| (3) 15. A. 3.—Miscellaneous expenditure :  |                                                                                                  |                      |                 |                    |              |
|                                            | Fort Naidermal (Kapur) Irrigation project (in Baluchistan) . . . . .                             | 111(B)               | 51              | 51                 | In Progress. |
| <i>Observation.</i>                        |                                                                                                  |                      |                 |                    |              |
| (B) The figures are for works outlay only. |                                                                                                  |                      |                 |                    |              |

**STORE ACCOUNT.**

|                                           | Opening balance on 1st April 1929. | Receipts during 1929-30. | Total.   | Issues during 1929-30. | Closing balance on 31st March 1930. |
|-------------------------------------------|------------------------------------|--------------------------|----------|------------------------|-------------------------------------|
|                                           | Rs.                                | Rs.                      | Rs.      | Rs.                    | Rs.                                 |
| 1. North-West Frontier Province—          |                                    |                          |          |                        |                                     |
| (i) Lower Swat Canal . . . . .            | 49,923                             | 1,35,142                 | 1,85,065 | 1,34,583               | 50,482                              |
| (ii) Malakand Division . . . . .          | 1,0,344                            | 49,892                   | 1,51,236 | 60,755                 | 90,481                              |
| (iii) Swabi Division . . . . .            | 31,957                             | 7,351                    | 42,308   | 8,659                  | 33,649                              |
| (iv) Waziristan Survey Division . . . . . | ..                                 | 649                      | 649      | 649                    | ..                                  |
| 2. Baluchistan . . . . .                  | 14,527                             | 1,639                    | 16,166   | 10,403                 | 5,763                               |

*Observations.*

1. The stock materials in hand were verified by the Executive Officers of the Public Works Department and priced within market rates. Values written off as losses on stock, Rs. 6,072 (Rs. 5,769 in Malakand Division and Rs. 303 in Swabi Division).

2. The Executive Engineer Irrigation Department States that there was no obsolete stock and that the stock was counted during the course of the year and found correct. The stores were certified to be in good condition and priced within market rates. The closing balance was in excess of the reserve limit (Rs. 4,754) by surplus stock worth Rs. 1,009 which was available for sale or transfer.

**IMPORTANT COMMENTS.**

The excess in the voted section of the Grant represents about 12 per cent. of the final grant, against about 4 per cent. in 1928-29, and is mainly due to large excesses under sub-heads F.1 and F.2, owing to *net* expenditure having been provided for instead of *gross*.

## GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the INTEREST CHARGES AND THE CHARGES FOR THE REDUCTION OR AVOIDANCE OF DEBT.

| Major Head and Subhead.                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                                 | Rs.                                     |
| <b>MAJOR HEADS "19.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".</b> |                              |                             |                       |                                                                                     |                                         |
| <i>Interest on Ordinary Debt :</i>                                                                             |                              |                             |                       |                                                                                     |                                         |
| <b>A.—Rupee Debt :</b>                                                                                         |                              |                             |                       |                                                                                     |                                         |
| <i>A. 1.—Interest on Permanent Debt.</i>                                                                       |                              |                             |                       |                                                                                     |                                         |
| O. 17,39,10,000                                                                                                | 16,55,50,000                 | 16,90,73,746                | +35,23,746            | ..                                                                                  | +35,23,746                              |
| S. (a)—33,60,000                                                                                               |                              |                             |                       |                                                                                     |                                         |

The apparent excess is due mainly to the fact that the half yearly and the advanced interest on the 2nd issue of the 5 per cent. 1935 Bonds amounting roughly to Rs. 28 lakhs, provision for which was made under the head "A. 4.—Reserve provision for service of New Loan", was booked under this head. When the revised estimates were framed it was thought that it would be possible to find out the expenditure in respect of the 2nd issue of 1935 Bonds, but it was later found that the interest payments on 1935 Bonds as a whole were recorded under one head and that the maintenance of separate accounts for the 2nd issue would have caused unnecessary work in Accounts offices.

After allowing for this special factor, the excess of Rs. 7 lakhs represents the payment of arrear interest to a larger extent than was anticipated. The arrear payments pertain to 6 per cent. Bonds 1930 and 1931, 5 per cent. 1929-47, 4½ per cent. Bonds 1934 and 4 per cent. Loan 1960-70 to the extent of Rs. 1,12,632, Rs. 70,061, Rs. 56,697, Rs. 69,682, Rs. 4,06,091 respectively. Revised was framed on a conservative basis in view of the trend of actuals.

### A. 2.—Interest on Expired Loans

|               |          |          |         |    |         |
|---------------|----------|----------|---------|----|---------|
| O. 2,00,000   | 2,20,000 | 3,14,392 | +94,392 | .. | +94,392 |
| S. (a) 20,000 |          |          |         |    |         |

Due to the drawal of undrawn interest mainly in respect of 5½ per cent. 1928, War Bonds (Rs. 71,801) in excess of what was anticipated at the time of framing the estimates.

### A. 4.—Reserve Provision for Service of New Loan.

|                  |             |           |            |    |            |
|------------------|-------------|-----------|------------|----|------------|
| O. 55,00,000     | 1,00,00,000 | 80,92,252 | —19,07,748 | .. | —19,07,748 |
| S. (a) 45,00,000 |             |           |            |    |            |

Provision was made under this head for the entire amount of the half-yearly and advance interest on the 2nd issue of the 5 per cent. 1935 Bonds as well as on the 1939-44 loans (1,12 lakhs) less Rs. 12,74,000 assumed to remain undrawn during the year. If allowance is made for the excess referred to under head A.1, the actuals tend to show an excess over the Revised estimate of about 9 lakhs, which is chiefly due to the fact that Rs. 12,74,000 assumed as undrawn interest on the new loans did not materialise.

| Major Head and Subhead.                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                                 | Rs.                                     |
| <b>A.—Rupee Debt—concl'd.</b>                                                                                                                                                |                              |                             |                       |                                                                                     |                                         |
| <i>A. 5.—Discount on Treasury Bills.</i>                                                                                                                                     |                              |                             |                       |                                                                                     |                                         |
| O. 2,48,50,000                                                                                                                                                               | } 2,97,13,000                | 3,02,54,590                 | + 5,41,590            | ..                                                                                  | + 5,41,590                              |
| S. (a) 48,63,000                                                                                                                                                             |                              |                             |                       |                                                                                     |                                         |
| Chiefly due to larger sales of Treasury Bills to the public than was assumed at the time the Revised Estimates were framed. These larger sales could not have been foreseen. |                              |                             |                       |                                                                                     |                                         |
| <i>A. 6.—Interest on other Floating Loans.</i>                                                                                                                               |                              |                             |                       |                                                                                     |                                         |
| O. ..                                                                                                                                                                        | } 5,35,000                   | 5,42,876                    | + 7,876               | ..                                                                                  | + 7,876                                 |
| S. (a) 5,35,000                                                                                                                                                              |                              |                             |                       |                                                                                     |                                         |
| The small excess is due to the repayment of the Ways and Means advances a little later than the assumption made in the Estimates.                                            |                              |                             |                       |                                                                                     |                                         |
| <i>A. 7.—Management of Debt:</i>                                                                                                                                             |                              |                             |                       |                                                                                     |                                         |
| O. 7,37,000                                                                                                                                                                  | } 7,49,000                   | 7,45,505                    | — 3,495               | ..                                                                                  | — 3,495                                 |
| S. (b) 12,000                                                                                                                                                                |                              |                             |                       |                                                                                     |                                         |
| <i>A. 8.—Commission, Brokerage, etc., on Loans</i>                                                                                                                           |                              |                             |                       |                                                                                     |                                         |
| O. 2,50,000                                                                                                                                                                  | } 4,68,000                   | 8,81,712                    | + 4,13,712            | + 4,14,000                                                                          | — 288                                   |
| S. (b) 2,18,000                                                                                                                                                              |                              |                             |                       |                                                                                     |                                         |
| Represents charges on account of Commission, brokerage, etc. on rupee loans due to increased rates of brokerage not anticipated.                                             |                              |                             |                       |                                                                                     |                                         |
| <i>A. 9.—Discount Written off to Revenue</i>                                                                                                                                 |                              |                             |                       |                                                                                     |                                         |
| ..                                                                                                                                                                           | 29,27,000                    | 29,27,000                   | ..                    | ..                                                                                  | ..                                      |
| <b>B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments:</b>                                                                            |                              |                             |                       |                                                                                     |                                         |
| <i>B. 1.—Railways</i>                                                                                                                                                        |                              |                             |                       |                                                                                     |                                         |
| O. —18,39,45,000                                                                                                                                                             | } —18,20,04,000              | —18,31,63,197               | —11,59,197            | ..                                                                                  | —11,59,197                              |
| S. (a) 19,41,000                                                                                                                                                             |                              |                             |                       |                                                                                     |                                         |
| <i>B. 2.—Posts and Telegraphs.</i>                                                                                                                                           |                              |                             |                       |                                                                                     |                                         |
| O. —72,9,000                                                                                                                                                                 | } —73,50,000                 | —72,90,445                  | + 59,555              | ..                                                                                  | + 59,555                                |
| S. (a) —51,000                                                                                                                                                               |                              |                             |                       |                                                                                     |                                         |
| <i>B. 3.—Irrigation works (Central).</i>                                                                                                                                     |                              |                             |                       |                                                                                     |                                         |
| O. —12,28,000                                                                                                                                                                | } —12,25,000                 | —12,31,726                  | —6,726                | ..                                                                                  | —6,726                                  |
| S. (a) 3,000                                                                                                                                                                 |                              |                             |                       |                                                                                     |                                         |
| <i>B. 4.—Salt works.</i>                                                                                                                                                     |                              |                             |                       |                                                                                     |                                         |
| O. —4,74,000                                                                                                                                                                 | } —4,39,000                  | —4,38,371                   | + 629                 | ..                                                                                  | + 629                                   |
| S. (a) 35,000                                                                                                                                                                |                              |                             |                       |                                                                                     |                                         |
| <i>B. 5.—Forests</i>                                                                                                                                                         |                              |                             |                       |                                                                                     |                                         |
| ..                                                                                                                                                                           | —19,000                      | —53,501                     | —34,501               | ..                                                                                  | —34,501                                 |
| The question of adjustment of interest on Forest Capital outlay in respect of certain Forest Divisions in the India circle was decided after the close of the year.          |                              |                             |                       |                                                                                     |                                         |

(a) Sanctioned on 29th March.

(b) Voted by the Legislative Assembly on the 31st March.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Exces +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                         | Rs.                                     |

**B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments—concd.**

**B. 6.—Security Printing.**

|                 |   |           |           |         |    |         |
|-----------------|---|-----------|-----------|---------|----|---------|
| O. —3,96,000    | } | —2,83,000 | —3,06,015 | —23,015 | .. | —23,015 |
| S. (a) 1,13,000 |   |           |           |         |    |         |

Provision was for two half years ended 30th September 1929 and 31st March 1930, but actual adjustment made was for the two half years ended 31st March 1929 and 30th September 1929.

**B. 7.—Vizagapatam Harbour.**

|                |   |           |           |         |    |         |
|----------------|---|-----------|-----------|---------|----|---------|
| O. —9,30,000   | } | —9,50,000 | —9,79,205 | —29,205 | .. | —29,205 |
| S. (a) —20,000 |   |           |           |         |    |         |

Mainly due to reason (ii) stated under Subhead G in Grant No. 92.

**B. 8.—Provincial Loans Fund.**

|                 |   |              |              |         |    |         |
|-----------------|---|--------------|--------------|---------|----|---------|
| O. —6,20,89,000 | } | —6,18,97,000 | —6,19,72,177 | —75,177 | .. | —75,177 |
| S. (a) 1,92,000 |   |              |              |         |    |         |

**B. 10.—Commutation of Pensions (Civil and Departmental).**

|                 |   |    |    |    |    |    |
|-----------------|---|----|----|----|----|----|
| O. —5,11,000    | } | .. | .. | .. | .. | .. |
| S. (a) 5,11,000 |   |    |    |    |    |    |

**—Loss by Exchange**

|                 |   |          |          |         |    |         |
|-----------------|---|----------|----------|---------|----|---------|
| Non-voted O. .. | } | 5,53,000 | 5,71,886 | +18,886 | .. | +18,886 |
| S. (a) 5,53,000 |   |          |          |         |    |         |

The excess is due to a lower rate of exchange than was assumed in the estimates.

|               |   |        |        |        |    |        |
|---------------|---|--------|--------|--------|----|--------|
| Voted O. ..   | } | 19,000 | 22,038 | +3,038 | .. | +3,038 |
| S. (b) 19,000 |   |        |        |        |    |        |

See C. Non-voted.

**D.—Sterling Debt. :**

**D. 1.—Interest on Loans contracted in England under various Acts :**

|                 |   |              |              |        |    |        |
|-----------------|---|--------------|--------------|--------|----|--------|
| O. 12,79,55,000 | } | 12,78,97,000 | 12,78,91,456 | —5,544 | .. | —5,544 |
| S. (a)—58,000   |   |              |              |        |    |        |

**D. 2.—Interest Portion of Railway Annuities . .**

|             |             |        |    |        |
|-------------|-------------|--------|----|--------|
| 2,53,11,000 | 2,53,09,576 | —1,424 | .. | —1,424 |
|-------------|-------------|--------|----|--------|

**D. 3.—Interest on outstanding Liabilities of Railway Companies taken over on purchase. . .**

|             |             |      |    |      |
|-------------|-------------|------|----|------|
| 1,34,43,000 | 1,34,42,859 | —141 | .. | —141 |
|-------------|-------------|------|----|------|

(a) Sanctioned on 9th March.

(b) Voted by the Legislative Assembly on 31st March.

| Major Head and Subhead.                                                                                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |    |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|----|------------|
|                                                                                                                                                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |    |            |
| <b>Sterling Debt—<i>contd.</i></b>                                                                                                                                                    |                              |                             |                       |                                                             |                                         |    |            |
| <i>D. 4.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929—47)</i>                                                                          |                              |                             |                       |                                                             |                                         |    |            |
| <i>O. 1,11,46,000</i>                                                                                                                                                                 | 1,11,48,000                  | 1,11,47,333                 | —667                  | ..                                                          | —667                                    |    |            |
| <i>S. (a) 2,000</i>                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |    |            |
| <i>D. 5.—Discount on India</i>                                                                                                                                                        |                              |                             |                       |                                                             |                                         |    |            |
| <i>O. ..</i>                                                                                                                                                                          | 76,42,000                    | 76,39,987                   | —2,013                | ..                                                          | —2,013                                  |    |            |
| <i>S. (a) 76,42,000</i>                                                                                                                                                               |                              |                             |                       |                                                             |                                         |    |            |
| <i>D. 6.—Discount Sinking Funds.</i>                                                                                                                                                  |                              |                             |                       |                                                             |                                         |    |            |
| <i>O. 10,04,000</i>                                                                                                                                                                   | 9,95,000                     | 10,04,653                   | +9,653                | ..                                                          | +9,653                                  |    |            |
| <i>S. (a) —9,000</i>                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |    |            |
| <i>D. 7.—Management of Debt</i>                                                                                                                                                       |                              |                             |                       |                                                             |                                         |    |            |
| <i>O. 24,21,000</i>                                                                                                                                                                   | 25,34,000                    | 25,18,513                   | —15,487               | ..                                                          | —15,487                                 |    |            |
| <i>S. (b) 1,13,000</i>                                                                                                                                                                |                              |                             |                       |                                                             |                                         |    |            |
| <i>D. 8.—Other Items</i>                                                                                                                                                              | 1,88,000                     | 1,69,680                    | —18,320               | ..                                                          | —18,320                                 |    |            |
| Saving made from the provision for expenses of advertising the issue of India Bonds.                                                                                                  |                              |                             |                       |                                                             |                                         |    |            |
| <i>E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments Railways.</i>                                                                            |                              |                             |                       |                                                             |                                         |    |            |
| <i>O.—10,68,99,000</i>                                                                                                                                                                | —10,73,06,000                | —10,69,68,236               | +3,37,764             | ..                                                          | +3,37,764                               |    |            |
| <i>S. (a)—4,07,000</i>                                                                                                                                                                |                              |                             |                       |                                                             |                                         |    |            |
| <i>Appropriation for reduction or avoidance of debt:</i>                                                                                                                              |                              |                             |                       |                                                             |                                         |    |            |
| <i>F.—Sinking Funds:</i>                                                                                                                                                              |                              |                             |                       |                                                             |                                         |    |            |
| <i>F. 1.—India</i>                                                                                                                                                                    | 1,36,04,000                  | 1,36,04,000                 | ..                    | ..                                                          | ..                                      |    |            |
|                                                                                                                                                                                       | See Comments.                |                             |                       |                                                             |                                         |    |            |
| <i>G.—Other Appropriations:</i>                                                                                                                                                       |                              |                             |                       |                                                             |                                         |    |            |
| <i>G. 1.—India:</i>                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |    |            |
| <i>Non-voted</i>                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |    |            |
| <i>O. 3,34,56,000</i>                                                                                                                                                                 | 3,39,78,000                  | 2,60,31,223                 | —79,46,777            | ..                                                          | —79,46,777                              |    |            |
| <i>S. (a) 5,22,000</i>                                                                                                                                                                |                              |                             |                       |                                                             |                                         |    |            |
| The saving was mainly due to the non-utilisation of the provision of £591,900 for Redemption of India's outstanding liability in respect of the British 5 per cent. War Loan 1929—47. |                              |                             |                       |                                                             |                                         |    |            |
| Voted                                                                                                                                                                                 | 1,02,19,000                  | 1,77,37,777                 | +75,18,777            | —4,14,000                                                   | +79,32,777                              |    |            |
| See G. 1.—Non-voted; there was a consequential excess in the voted grant. See comments.                                                                                               |                              |                             |                       |                                                             |                                         |    |            |
| Totals                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |    |            |
| {                                                                                                                                                                                     | {                            | Gross                       | 44,35,16,000          | 43,78,47,829                                                | —56,68,171                              | .. | —56,68,171 |
|                                                                                                                                                                                       |                              | Deduct-                     |                       |                                                             |                                         |    |            |
|                                                                                                                                                                                       |                              | tions                       | —35,14,73,000         | —36,24,02,873                                               | —9,29,873                               | .. | —9,29,873  |
|                                                                                                                                                                                       |                              | Net                         | 8,20,43,000           | 7,54,44,956                                                 | —65,98,044                              | .. | —65,98,044 |
| {                                                                                                                                                                                     | {                            | Voted                       | 1,41,77,000           | 2,20,75,225                                                 | +78,98,225                              | .. | +78,98,225 |

## NOTE.

Sub-head G. Voted contributes to the excess in the voted section of the Grant.

(a) Sanctioned on 2<sup>nd</sup> March.(b) Voted by the Legislative Assembly on 31<sup>st</sup> March.



## IMPORTANT COMMENTS.

*Audit Certificate.*

*Sub-heads F. and G.*—The total expenditure on Appropriation for Reduction or Avoidance of debt under sub-heads 'F—Sinking Funds' and 'G—Other appropriations' comes to 5,73,73 (thousands). Under the Finance Department Resolution of the 9th December 1924, an annual charge is made against ordinary revenues for the Reduction or Avoidance of debt of 4 crores *plus* one eightieth of the excess of debt outstanding on the 31st March of the previous year over the similar debt outstanding on the 31st March 1923, sterling debt being converted at Rs. 15 per £. for this purpose. Advances to Provincial Governments other than those representing pre-Reform Irrigation Debt are not here considered as forming part of the outstanding debt. Under the Finance Act of 1926 an additional charge representing the net share of the Government of India of reparation receipt is also made to this head. The total charge of 5,73,73 has been accepted in audit as correctly calculated according to these orders. Of the total amount 32.98 (thousands) represented reparation receipt.

## GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with Payment of INTEREST ON MISCELLANEOUS OBLIGATIONS.

| Major Head and Subhead.                                                  | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|--------------------------------------------------------------------------|-------------------------|-----------------------------|---------------------|-------------------------------------------------------------|---------------------------------------|
|                                                                          | Rs.                     | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                   |
| <b>MAJOR HEAD—"20.—INTEREST ON<br/>OTHER OBLIGATIONS".</b>               |                         |                             |                     |                                                             |                                       |
| <i>Charges in India.</i>                                                 |                         |                             |                     |                                                             |                                       |
| <b>A.—Special Loans :</b>                                                |                         |                             |                     |                                                             |                                       |
| <i>A. 1.—Interest on Loans from the<br/>late King of Oudh :</i>          |                         |                             |                     |                                                             |                                       |
| O. 7,67,000                                                              | } 7,67,500              | 7,47,030                    | —20,420             | ..                                                          | —20,420.                              |
| S. (a) 500                                                               |                         |                             |                     |                                                             |                                       |
| Larger commutations than anticipated in the original estimates.          |                         |                             |                     |                                                             |                                       |
| <i>A. 2.—Interest on other Special<br/>Loans :</i>                       |                         |                             |                     |                                                             |                                       |
| O. 99,820                                                                | } 1,07,100              | 1,00,091                    | —7,009              | ..                                                          | —7,009                                |
| S. (a) 7,280                                                             |                         |                             |                     |                                                             |                                       |
| Due mainly to non-drawal of charges in the United Provinces (Rs. 5,631). |                         |                             |                     |                                                             |                                       |
| <b>B.—Treasury notes of Service and<br/>other Funds :</b>                |                         |                             |                     |                                                             |                                       |
| O. 21,400                                                                | } 28,050                | 26,655                      | —1,395              | ..                                                          | —1,395                                |
| S. (b) 6,650                                                             |                         |                             |                     |                                                             |                                       |
| <b>C.—Deposits of Service Funds bearing<br/>Interest :</b>               |                         |                             |                     |                                                             |                                       |
| <i>C. 1.—Interest on Uncovenanted<br/>Service Family Pension Funds :</i> |                         |                             |                     |                                                             |                                       |
| O. 7,69,000                                                              | } 7,54,600              | 7,52,990                    | —1,610              | ..                                                          | —1,610                                |
| S. (a) —14,400                                                           |                         |                             |                     |                                                             |                                       |
| <i>C. 2.—Interest on other Service<br/>Funds :</i>                       |                         |                             |                     |                                                             |                                       |
| O. 82,900                                                                | } 84,820                | 84,831                      | +11                 | ..                                                          | +11                                   |
| S. (a) 1,920                                                             |                         |                             |                     |                                                             |                                       |

(a) Sanctioned on 28th February.

(b) Sanctioned as follows:—28th February,—Rs. 16,350; 20th March, Rs. 4,500; 24th March, Rs. 18,500.

| Major Head and Subhead.                                                                                                                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation.<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                    | Rs.                     | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <i>D.—Savings Bank Deposits:</i>                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| <i>D. 1.—Interest on General Provident Fund :</i>                                                                                                                                                                                                                                                  |                         |                             |                      |                                                             |                                         |
| O. 78,81,580                                                                                                                                                                                                                                                                                       | 77,91,660               | 77,83,625                   | -8,035               | ..                                                          | -8,635                                  |
| S. (d)—89,920                                                                                                                                                                                                                                                                                      |                         |                             |                      |                                                             |                                         |
| <i>D. 2.—Interest on Civil Service Pro-<br/>vident Fund :</i>                                                                                                                                                                                                                                      |                         |                             |                      |                                                             |                                         |
| O. 5,85,250                                                                                                                                                                                                                                                                                        | 5,79,470                | 5,61,703                    | -17,767              | ..                                                          | -17,767                                 |
| S. (c)—5,780                                                                                                                                                                                                                                                                                       |                         |                             |                      |                                                             |                                         |
| Mainly to closure of certain accounts owing to casualties.                                                                                                                                                                                                                                         |                         |                             |                      |                                                             |                                         |
| <i>D. 3.—Bonus on Postal Cash Cer-<br/>tificates :</i>                                                                                                                                                                                                                                             |                         |                             |                      |                                                             |                                         |
| O. 1,10,00,000                                                                                                                                                                                                                                                                                     | 72,50,000               | 73,19,619                   | +69,619              | ..                                                          | +69,61                                  |
| S. (f)—37,50,000                                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| Due to (i) a heavier discharge of cash certificates of 1923-26 issues than anticipated and (ii) the discharge of 1927-29 cash certificates for re-investment in August 1929 issues. The revised provision reducing the original appropriation by Rs. 37,50,000 turned out to be an under-estimate. |                         |                             |                      |                                                             |                                         |
| <i>D. 4.—Interest on Post Office Sav-<br/>ings Banks :</i>                                                                                                                                                                                                                                         |                         |                             |                      |                                                             |                                         |
| O. 1,07,63,000                                                                                                                                                                                                                                                                                     | 1,00,42,000             | 1,02,65,431                 | +2,23,431            | ..                                                          | +2,23,431                               |
| S. (f)—7,21,000                                                                                                                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| Due to a heavier retransfer to savings Bank Deposits from the head "Deposits—Savings Bank Dead Accounts" than anticipated. The revised provision reducing the original appropriation by Rs. 7,21,000 proved to be an under-estimate.                                                               |                         |                             |                      |                                                             |                                         |
| <i>D. 5.—Interest on other Bank<br/>Accounts :</i>                                                                                                                                                                                                                                                 |                         |                             |                      |                                                             |                                         |
| O. 1,83,28,270                                                                                                                                                                                                                                                                                     | 1,76,14,226             | 1,70,85,109                 | -5,29,117            | ..                                                          | -5,29,117                               |
| S. (g)—7,14,044                                                                                                                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| The saving occurred mainly in the Railway Accounts (Rs 5,28,505) due to over estimation caused by the difficulty in correctly calculating the amount of interest to be allowed to subscribers whose number and the amount of subscription on which interest is allowed, vary from year to year.    |                         |                             |                      |                                                             |                                         |
| <i>E.—Special Savings Bank<br/>Accounts :</i>                                                                                                                                                                                                                                                      |                         |                             |                      |                                                             |                                         |
| O. 13,24,170                                                                                                                                                                                                                                                                                       | 13,22,400               | 13,27,652                   | +5,252               | ..                                                          | +5,252                                  |
| S. (h)—1,770                                                                                                                                                                                                                                                                                       |                         |                             |                      |                                                             |                                         |

(d) Sanctioned as follows:—28th February,—Rs. 74,700; 11th March,—Rs. 12,000; 20th March,—Rs. 120; 21st March, Rs. 900; 26th March,—Rs. 4,100.

(e) Sanctioned as follows:—28th February,—Rs. 7,900; 11th March, Rs. 1,000; 20th March, Rs. 120; 26th March, Rs. 1,000.

(f) Sanctioned on 11th March.

(g) Sanctioned as follows:—28th February,—Rs. 3,044; 26th March,—Rs. 7,11,000.

(h) Sanctioned as follows:—28th February,—Rs. 770; 11th March,—Rs. 1,000.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|

Rs. Rs. Rs. Rs. Rs.

## F.—Other Items :

|                                                                                |               |           |           |         |    |         |
|--------------------------------------------------------------------------------|---------------|-----------|-----------|---------|----|---------|
| F. 1.—Payments to Post Office for the Savings Bank and Cash Certificate Work : | O. 43,47,000  | 43,58,000 | 43,35,239 | —22,761 | .. | —22,761 |
|                                                                                | S. (i) 11,000 |           |           |         |    |         |

The supplementary grant, based on probable requirements, proved unnecessary.

|                                                   |                 |           |           |         |    |         |
|---------------------------------------------------|-----------------|-----------|-----------|---------|----|---------|
| F. 2.—Interest on Provincial Balance :            | O. 13,50,000    | 23,44,150 | 23,45,124 | +974    | .. | +974    |
|                                                   | S. (j) 9,94,150 |           |           |         |    |         |
| F. 3.—Interest on Famine Insurance Fund Balance : | O. 13,82,600    | 15,55,700 | 15,74,268 | +18,568 | .. | +18,568 |
|                                                   | S. (j) 1,73,100 |           |           |         |    |         |

Mainly due to an excess of Rs. 25,777 in Bihar and Orissa due to drawal of advance from the Fund by the Provincial Government on the last day of the year instead of in the earlier part of the year as anticipated.

|                                |                 |             |             |           |    |           |
|--------------------------------|-----------------|-------------|-------------|-----------|----|-----------|
| F. 4.—Other Interest Charges : | O. 1,36,18,000  | 1,39,40,500 | 1,36,84,964 | —2,55,536 | .. | —2,55,536 |
|                                | S. (k) 3,22,500 |             |             |           |    |           |

Mainly due to saving in the Railway Accounts (Rs. 3,08,271), due to the fact that the Reserve fund had to be drawn upon in order to meet the contribution to General Revenues. The supplementary allotment of Rs. 2,21,000 obtained on the 26th March in the Railway estimates was unnecessary.

## F. 5.—Miscellaneous :

|           |               |        |       |        |    |        |
|-----------|---------------|--------|-------|--------|----|--------|
| Non-voted | O. 30,010     | 853    | 853   | ..     | .. | ..     |
|           | S. (l)—29,157 |        |       |        |    |        |
| Voted     | . . . . .     | 10,000 | 7,782 | —2,218 | .. | —2,218 |

Represents charge for advertisement of Post Office Cash Certificates. Savings were due to orders placed during the year not having been executed before the close of the year.

(i) Voted by the Legislative Assembly on 18th February.

(j) Sanctioned on 28th February.

(k) Sanctioned as follows :—28th February, Rs. 32,500; 11th March, Rs. 69,000; 26th March, Rs. 2,21,000.

(l) Sanctioned as follows :—23rd December,—Rs. 28,790; 28th February,—Rs. 4; 22nd March,—Rs. 453.

| Major Head and Subhead.                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess<br>Saving — | Net<br>+ reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|--------------------|---------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                             |                         |                        |                    |                                                               |                                         |
|                                                                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                | Rs.                                                           | Rs.                                     |
| <b>Charges in England :</b>                                                                                                                                                                                                 |                         |                        |                    |                                                               |                                         |
| G.—Interest on O. 2,91,000 }<br>Sterling Branches of Pro-<br>vident Funds : S. (m) 94,000 }                                                                                                                                 | 3,88,000                | 3,38,320               | —49,680            | ..                                                            | —49,680                                 |
| The estimates leading to the appropriation were made before the number of subscribers to the new fund, which determined the amount of the balances on which interest has been charged under this head, could be forecasted. |                         |                        |                    |                                                               |                                         |
| H.—Interest on B. & N. W. Railway<br>Sinking Fund . . . . .                                                                                                                                                                 | 3,000                   | 2,334                  | —666               | ..                                                            | —666                                    |
| I.—Loss or Gain by Exchange :                                                                                                                                                                                               |                         |                        |                    |                                                               |                                         |
| O. . . . . }                                                                                                                                                                                                                | 3,737                   | 3,576                  | —161               | ..                                                            | —161                                    |
| S. (m) 3,737 }                                                                                                                                                                                                              |                         |                        |                    |                                                               |                                         |
| See paragraph 48, Chapter III of the Report.                                                                                                                                                                                |                         |                        |                    |                                                               |                                         |
| Totals . { Non-voted .                                                                                                                                                                                                      | 6,45,77,766             | 6,40,04,225            | —5,73,541          | ..                                                            | —5,73,541                               |
| Voted .                                                                                                                                                                                                                     | 43,68,000               | 43,43,021              | —24,979            | ..                                                            | —24,979                                 |

## NOTE.

The saving of Rs. 5,73,541 (non-voted) against the final appropriation of Rs. 6,45,77,766 is mainly contributed by the large saving of Rs. 5,28,505 under subhead D 5. in the Railway estimates

(m) Sanctioned on 6th March.

# GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF AND HOUSEHOLD.

| Major Head and Subhead.                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------------------------|-----------------------------------------|
|                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                          | Rs.                                     |
| <b>MAJOR HEAD—"22.—GENERAL AD-<br/>MINISTRATION."</b>                  |                              |                             |                       |                                                                              |                                         |
| <i>A.—Salary of the Governor General . . . . .</i>                     | 2,50,800                     | 2,50,800                    | ..                    | ..                                                                           | ..                                      |
| <i>B.—Sumptuary Allowances of the Gov-<br/>ernor General . . . . .</i> | 40,000                       | 40,000                      | ..                    | ..                                                                           | ..                                      |
| <i>C.—Expenditure from Contract Allow-<br/>ance . . . . .</i>          | 1,51,600                     | 1,51,727                    | +127                  | ..                                                                           | +127                                    |
| <i>D.—State Conveyances and Motors<br/>(Unaudited.)</i>                |                              |                             |                       |                                                                              |                                         |
| <i>O. 39,300 }</i>                                                     |                              |                             |                       |                                                                              |                                         |
| <i>S. (a)—1,213 }</i>                                                  | 38,087                       | 38,087                      | ..                    | ..                                                                           | ..                                      |
| <b>E.—Private Secretary :</b>                                          |                              |                             |                       |                                                                              |                                         |
| <i>E. 1.—Pay of Officers</i>                                           |                              |                             |                       |                                                                              |                                         |
| <i>Non-voted : O. 38,000 }</i>                                         |                              |                             |                       |                                                                              |                                         |
| <i>S. (b)—1,090 }</i>                                                  | 36,910                       | 36,905                      | —2                    | ..                                                                           | —2                                      |
| Voted . . . . .                                                        | 13,900                       | 11,166                      | —2,534                | —2,530                                                                       | —4                                      |
| <i>E. 2.—Pay of Establishments . . . . .</i>                           | 68,700                       | 66,601                      | —2,099                | —2,094                                                                       | —5                                      |
| <i>E. 3.—Allowances, Honoraria,<br/>        etc.</i>                   |                              |                             |                       |                                                                              |                                         |
| <i>Non-voted O. 700 }</i>                                              |                              |                             |                       |                                                                              |                                         |
| <i>S. (b)—632 }</i>                                                    | 68                           | 68                          | ..                    | ..                                                                           | ..                                      |
| Voted . . . . .                                                        | 11,800                       | 10,693                      | —1,107                | —1,100                                                                       | —7                                      |

Due mainly to the contemplated tour of His Excellency the Viceroy to Calcutta, having been abandoned.

(a) Sanctioned on 28th March.

(b) Sanctioned on 20th February.

| Major Head and Subhead.                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or — |
|-----------------------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|-----------------------------------|
|                                         | Rs.                     | Rs.                    | Rs.                 | Rs.                                                    | Rs.                               |
| <b>E.—Private Secretary—concl'd.</b>    |                         |                        |                     |                                                        |                                   |
| E. 4.—Presents and Chanties .           | 4,000                   | 3,972                  | —28                 | ..                                                     | —28                               |
| E. 5.—Postage and Telegrams .           | 55,000                  | 40,264                 | —14,736             | —13,900                                                | —8,66                             |
| Overestimation. See Important Comments. |                         |                        |                     |                                                        |                                   |
| E. 6.—Other Contingencies .             | 12,000                  | 10,116                 | —1,884              | —2,379                                                 | + 495                             |

Due to economy (Rs. 704) and free carriage of office records in special circumstances (Rs. 1,180). The final excess of Rs. 495 remained uncovered due to the fact that it was not known to the Private Secretary to H. E. the Viceroy that the advance drawn in March 1930. to meet the contingent expenditure in connection with the move of the office to Simla in April 1930 was, under Rules, finally chargeable against the grant for 1929-30.

*E. 7.—Grants-in-aid, Contributions, etc.*

|            |       |     |    |    |    |
|------------|-------|-----|----|----|----|
| O. 1,200   | } 600 | 600 | .. | .. | .. |
| S. (c)—600 |       |     |    |    |    |

**F.—Military Secretary :**

**F. 1.—Pay of Officers**

|                                    |          |        |        |        |      |
|------------------------------------|----------|--------|--------|--------|------|
| Non-voted O. 51,900                | } 48,100 | 48,658 | —42    | ..     | —42  |
| S. (d)—3,800                       |          |        |        |        |      |
| Voted . . . .                      | 33,500   | 32,038 | —1,462 | —1,400 | —62  |
| <b>F. 2.—Pay of Establishments</b> | 79,500   | 75,883 | —3,617 | —3,500 | —117 |

**F. 3.—Allowances, Honoraria, etc.**

|                    |         |        |        |        |        |
|--------------------|---------|--------|--------|--------|--------|
| Non-voted O. 1,400 | } 2,550 | 2,537  | —13    | ..     | —13    |
| S. (e) 1,150       |         |        |        |        |        |
| Voted . . . .      | 20,200  | 16,364 | —3,836 | —2,000 | —1,836 |

Due to certain tours of His Excellency the Viceroy having been abandoned.

(c) Sanctioned on 20th February.

(d) Sanctioned as follows :—7th November,—Rs. 1,100; 27th February,—Rs. 50; 15th March,—Rs. 2,630.

(e) Sanctioned as follows :—7th November, Rs. 1,100; 27th February, Rs. 50.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender + or —. | Remainder<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                                       | Rs.                              |
| <b>F.—Military Secretary—concl'd.</b>                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                                           |                                  |
| F. 4.—Presents and Charities .                                                                                                                                                                                                                                                                                                                 | 6,000                   | 6,000                  | ..                    | ..                                                                        | ..                               |
| F. 5.—Supplies and Services .                                                                                                                                                                                                                                                                                                                  | 42,300                  | 38,134                 | —4,166                | —4,000                                                                    | —166                             |
| Mainly under customs duty on stores owing to articles having been purchased locally.                                                                                                                                                                                                                                                           |                         |                        |                       |                                                                           |                                  |
| F. 6.—Maintenance of Gardens                                                                                                                                                                                                                                                                                                                   | 55,600                  | 54,500                 | —1,300                | ..                                                                        | —1,300                           |
| F. 7.—Postage and Telegrams .                                                                                                                                                                                                                                                                                                                  | 7,000                   | 4,839                  | —2,161                | —2,000                                                                    | —161                             |
| See F. 3. Voted.                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                                           |                                  |
| F. 8.—Other Contingencies .                                                                                                                                                                                                                                                                                                                    | 10,500                  | 12,631                 | +2,131                | +2,000                                                                    | +131                             |
| Increased number of telephones in " the Viceroy's House " New Delhi.                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                                           |                                  |
| F. 9.—Grants-in-aid, Contribu-<br>tions, etc.                                                                                                                                                                                                                                                                                                  | 600                     | 600                    | ..                    | ..                                                                        | ..                               |
| <b>G.—Tour Expenses :</b>                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                                           |                                  |
| <i>G. 1.—Special Trains, and<br/>Steamers and Haulage of<br/>Saloon Carriages.</i>                                                                                                                                                                                                                                                             |                         |                        |                       |                                                                           |                                  |
| O. 2,88,500 }<br>S. (f) 21,361 }                                                                                                                                                                                                                                                                                                               | 3,09,861                | 3,44,260               | +34,399               | ..                                                                        | +34,399                          |
| Due mainly to the adjustment after the close of the year of debits received from Railways on account of Pilot and additional engines in connection with the Viceregal Specials the necessity of which cannot be anticipated accurately and an exact estimate in respect of which could not, therefore, be framed before the close of the year. |                         |                        |                       |                                                                           |                                  |
| <i>G. 2.—Other Charges</i>                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                                           |                                  |
| O. 1,79,000 }<br>S. (g) —40,000 }                                                                                                                                                                                                                                                                                                              | 1,39,000                | 1,33,910               | —5,090                | ..                                                                        | —5,090                           |
| Due mainly to passage expenses of two members of His Excellency the Viceroy's personal staff to England and back being debited to the Military estimates (Rs. 4,000 ;).                                                                                                                                                                        |                         |                        |                       |                                                                           |                                  |
| Totals .                                                                                                                                                                                                                                                                                                                                       | Non-voted . 10,18,176   | 10,47,555              | +29,379               | ..                                                                        | +29,379                          |
|                                                                                                                                                                                                                                                                                                                                                | Voted . 4,20,000        | 3,83,201               | —36,799               | —32,903                                                                   | —3,896                           |

(f) Sanctioned as follows:—11th January, Rs. 13,062; 15th February, Rs. 1,299; 15th March,—Rs. 3,000; 24th March, Rs. 10,000.

(g) Sanctioned as follows:—7th March,—Rs. 30,000; 15th March, Rs. 10,000.



## IMPORTANT COMMENTS.

*Over-budgeting.*

Total voted savings in recent years under sub-head "E. 5—Postage and Telegrams" indicate that the over-budgeting has been persistent :—

| Year.             | Grant. | Saving. | percentage<br>of savings. |
|-------------------|--------|---------|---------------------------|
| 1925-26 . . . . . | 90     | —19     | 21                        |
| 1926-27 . . . . . | 65     | —14     | 21                        |
| 1927-28 . . . . . | 65     | —26     | 40                        |
| 1928-29 . . . . . | 55     | —9      | 16                        |
| 1929-30 . . . . . | 55     | —15     | 27                        |

The savings in the Grant as a whole have exceeded 8 per cent. in the last four years.

In the Non-voted section the excess of 29 over the final appropriation was due to increased expenditure under sub-head "G.-1, Special trains and steamers and haulage of Saloon carriages.". Excess generally accrue under this sub-head as the following statistics show :—

|                   | Appropriation. | Excess. |
|-------------------|----------------|---------|
| 1926-27 . . . . . | 2,46           | +58     |
| 1927-28 . . . . . | 3,27           | +24     |
| 1928-29 . . . . . | 2,95           | —16     |
| 1929-30 . . . . . | 3,10           | +34     |

## GRANT No. 28.—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

| Major Head and Sub head.                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                                     |
| MAJOR HEAD " 22.—GENERAL ADMINISTRATION".                                                                              |                              |                             |                       |                                                                     |                                         |
| A.—Pay :                                                                                                               |                              |                             |                       |                                                                     |                                         |
| O. 4,80,000                                                                                                            | 4,80,286                     | 4,79,964                    | —322                  | ..                                                                  | —322                                    |
| S. (a)286                                                                                                              |                              |                             |                       |                                                                     |                                         |
| B.—Allowances :                                                                                                        |                              |                             |                       |                                                                     |                                         |
| O. 3,800                                                                                                               | 4,365                        | 3,733                       | —632                  | ..                                                                  | —632                                    |
| S. (b)565                                                                                                              |                              |                             |                       |                                                                     |                                         |
| Over estimated. The saving was retained to meet unforeseen demand but proved unnecessary.                              |                              |                             |                       |                                                                     |                                         |
| C.—Tour Expenses . . . . .                                                                                             | 66,000                       | 52,397                      | —13,603               | —10,000                                                             | —3,603                                  |
| Overestimated. The final saving was mainly due to non-receipt of debits for journeys performed by the Hon'ble Members. |                              |                             |                       |                                                                     |                                         |
| D.—Grants-in-aid, Contributions, etc. :                                                                                |                              |                             |                       |                                                                     |                                         |
| O. 1,200                                                                                                               | 1,280                        | 1,277                       | —3                    | ..                                                                  | —3                                      |
| S. (c)80                                                                                                               |                              |                             |                       |                                                                     |                                         |
| Totals . { Non-voted                                                                                                   | 4,85,931                     | 4,84,974                    | —957                  | ..                                                                  | —957                                    |
| { Voted .                                                                                                              | 66,000                       | 52,397                      | —13,603               | —10,000                                                             | —3,603                                  |

## NOTE.

A reduction of Rs 65,999 was made by the Legislative Assembly in the amount subject to its vote in this Demand. This was restored by the Governor General in Council under Section 67-A. (7) of the Government of India Act.

(a) Sanctioned on 9th January.

(v) Sanctioned as follows :—9th January, Rs. 2,565 ; 22nd March,—Rs. 2,100.

## GRANT No. 29.—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

| Major Head and Sub-head.                                                                                                      | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. + or —. | Remainder<br>un-<br>adjusted |
|-------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|------------------------------|
|                                                                                                                               | Rs.                     | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                          |
| <b>MAJOR HEAD " 22.—GENERAL ADMINISTRATION."</b>                                                                              |                         |                             |                       |                                                                     |                              |
| <b>A.—Council of State :</b>                                                                                                  |                         |                             |                       |                                                                     |                              |
| A. 1.— <i>Pay of President</i> . . .                                                                                          | 51,000                  | 51,000                      | ..                    | ..                                                                  | ..                           |
| A. 2.— <i>Allowances, Honoraria,<br/>etc.</i>                                                                                 |                         |                             |                       |                                                                     |                              |
| <i>Non-voted</i> O. 13,200 }<br>S. (a)—2,000 }                                                                                | 11,200                  | 5,650                       | —5,550                | ..                                                                  | —5,550                       |
| Due to the extension of the Council of State Session beyond 31st March 1930 and consequent payment of allowances in 1930-31.  |                         |                             |                       |                                                                     |                              |
| Voted . . . . .                                                                                                               | 1,15,000                | 84,710                      | —30,290               | —9,000                                                              | —21,290                      |
| See A. 2.—non-voted.                                                                                                          |                         |                             |                       |                                                                     |                              |
| A. 3.—Contingencies                                                                                                           | 6,400                   | 10,603                      | +4,203                | +5,000                                                              | —797                         |
| Under estimated. This was the first year in which the contingent expenditure of the Council of State was recorded separately. |                         |                             |                       |                                                                     |                              |
| A. 4.— <i>Grants-in-aid, Contributions, Etc.</i>                                                                              | 600                     | 600                         | ..                    | ..                                                                  | ..                           |
| <b>B.—Legislative Assembly</b>                                                                                                |                         |                             |                       |                                                                     |                              |
| B. 1.— <i>Pay of President and Deputy President</i>                                                                           |                         |                             |                       |                                                                     |                              |
| O. 52,000 }<br>S. (a)—379 }                                                                                                   | 51,621                  | 51,620                      | —1                    | ..                                                                  | —1                           |

| Major Head and Sub-head. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|-----------------------------------------|
|                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                                     |

**B.—Legislative Assembly—contd.**

|                             |        |        |         |         |   |
|-----------------------------|--------|--------|---------|---------|---|
| B. 2.—Pay of Officers . . . | 83,400 | 63,051 | —20,349 | —20,349 | — |
|-----------------------------|--------|--------|---------|---------|---|

Due mainly to the post of Deputy Secretary remaining unfilled (Rs. 18,200).

|                                   |          |          |         |         |     |
|-----------------------------------|----------|----------|---------|---------|-----|
| B. 3.—Pay of Establishments . . . | 2,13,700 | 1,85,568 | —28,132 | —28,200 | +68 |
| Certain posts remained vacant.    |          |          |         |         |     |

**B. 4.—Allowances, Honoraria,  
Etc.**

|                      |        |          |        |        |   |        |
|----------------------|--------|----------|--------|--------|---|--------|
| Non-voted O. . . . . | 30,200 | } 33,200 | 25,293 | —7,907 | — | —7,907 |
| S. (b)3,000          |        |          |        |        |   |        |

Due to the extension of the Legislative Assembly Session beyond 31st March 1930 and consequent payment of allowances in 1930-31. The supplementary appropriation proved to be useless on account of the unforeseen extension of the session.

|                  |          |            |          |         |         |         |
|------------------|----------|------------|----------|---------|---------|---------|
| Voted O. . . . . | 3,57,500 | } 3,97,500 | 3,58,196 | —39,304 | +47,000 | —86,304 |
| S. (c)40,000     |          |            |          |         |         |         |

See B. 4 non-voted. The savings were further enhanced by vacancies caused by the resignation of some members.

|                           |        |        |         |         |      |
|---------------------------|--------|--------|---------|---------|------|
| B. 5.—Contingencies . . . | 62,000 | 51,874 | —10,126 | —11,000 | +874 |
|---------------------------|--------|--------|---------|---------|------|

Overestimated. This was the first year in which the contingent expenditure of the Legislative Assembly Department was recorded separately as a result of the formation of the Department.

|        |           |          |          |           |         |           |
|--------|-----------|----------|----------|-----------|---------|-----------|
| Totals | Non-voted | 1,47,621 | 1,34,163 | —13,458   | ..      | —13,458   |
|        | Voted .   | 8,78,000 | 7,54,002 | —1,23,998 | —16,549 | —1,07,449 |

(b) Sanctioned on 17th January.

(c) Voted by the Legislative Assembly on 18th February.

## GRANT No. 30.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| MAJOR HEAD "22—GENERAL ADMINISTRATION".                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                    |
| A.—Pay of Officers                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                    |
| Non-voted O. 1,75,900                                                                                                                                                                                                                                                                          | 1,71,600                | 1,70,744               | —856                  | ..                                                     | —856                               |
| S. (a)—4,300                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                    |
| Voted                                                                                                                                                                                                                                                                                          | 1,49,700                | 1,43,428               | —6,272                | —6,250                                                 | —22                                |
| B.—Pay of Establishments                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                    |
|                                                                                                                                                                                                                                                                                                | 4,33,700                | 4,08,036               | —25,664               | —25,600                                                | —64                                |
| C.—Allowances, Honoraria, etc.                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| Non-voted O. 27,100                                                                                                                                                                                                                                                                            | 18,822                  | 16,941                 | —1,881                | ..                                                     | —1,881                             |
| S. (b)—8,278                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                    |
| Under cost of passages,                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                    |
| Voted                                                                                                                                                                                                                                                                                          | 75,500                  | 85,967                 | +10,467               | +11,000                                                | —533                               |
| Mainly under travelling and other allowances connected with (i) reversion of certain men from Indian states and abroad (Rs. 3,553) : (ii) admission of house rent and travelling allowance to temporary incumbents (Rs. 3,638) and (iii) shortage of house accommodation in Delhi (Rs. 2,603). |                         |                        |                       |                                                        |                                    |
| D.—Postage, Telegram and Telephone Charges                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                    |
| O. 1,35,000                                                                                                                                                                                                                                                                                    | 1,78,000                | 1,96,547               | +18,547               | +30,850                                                | —12,303                            |
| S. (c) 43,000                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                    |

Underestimated: an exact forecast is not possible as expenditure on telegrams is mostly dependent on the political situation.

(a) Sanctioned as follows:—11th January,—Rs. 4,000; 22nd March—Rs. 300.

(b) Sanctioned as follows:—28th January,—Rs. 278; 22nd March,—Rs. 5,000.

(c) Voted by the Legislative Assembly on 31st March.

| Major Head and Sub head.         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or — |
|----------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------|
|                                  | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                               |
| E.—Other Contingencies . . . . . | 42,160                  | 34,301                 | —7,799                | —10,000                                                | +2,501                            |

Mainly under cost of books and publications. It was expected that some more volumes of the revised Aitchison's Treaties would be published and distributed during 1929-30, which, however, did not materialise. Rs 10,000 was reappropriated to other sub heads on 31st March which resulted in the uncovered excess.

|        |            |          |          |         |    |         |
|--------|------------|----------|----------|---------|----|---------|
| Totals | Non-voted. | 1,90,422 | 1,87,685 | —2,737  | .. | —2,737  |
|        | Voted .    | 8,79,000 | 8,68,279 | —10,721 | .. | —10,721 |

## GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

| Major Head and Subhead.                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>unadjusted |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------------------|-------------------------|
|                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                                     | Rs.                     |
| MAJOR HEAD "22 GENERAL ADMINISTRATION."                                                                                                                  |                         |                        |                       |                                                                         |                         |
| A.—Secretariat:                                                                                                                                          |                         |                        |                       |                                                                         |                         |
| A. 1.—Pay of Officers                                                                                                                                    |                         |                        |                       |                                                                         |                         |
| Non-voted O. 1,73,000 }<br>S. (a) 1,526 }                                                                                                                | 1,74,526                | 1,74,286               | —240                  | ..                                                                      | —240                    |
| Voted . . . . .                                                                                                                                          | 93,800                  | 93,598                 | —202                  | —202                                                                    | ..                      |
| A. 2.—Pay of Establishments .                                                                                                                            | 2,52,100                | 2,28,017               | —24,083               | —24,000                                                                 | —83                     |
| A. 3.—Allowances, Honoraria,<br>etc.                                                                                                                     |                         |                        |                       |                                                                         |                         |
| Non voted O. 3,300 }<br>S. (b) 789 }                                                                                                                     | 4,089                   | 4,087                  | —2                    | ..                                                                      | —2                      |
| Voted                                                                                                                                                    | 48,400                  | 44,536                 | —3,864                | —3,900                                                                  | +36                     |
| Mainly under travelling allowance, etc., of establishment as many men were on other duty and the substitutes were entitled to lower rates of allowances. |                         |                        |                       |                                                                         |                         |
| A. 4.—Contingencies . . .                                                                                                                                | 48,700                  | 58,857                 | +10,157               | +7,000                                                                  | +3,157                  |

Due to estimate generally based on three years' average proving low. The net excess remained unadjusted as a larger number of book adjustment bills were adjusted after the close of the year than was anticipated. See Important Comments.

(a) Sanctioned as follows:—27th January, Rs. 8,516; 6th February, Rs. 3,500; 22nd March, —Rs. 10,400.

(b) Sanctioned as follows:—27th January, Rs. 369; 22nd March, Rs. 420.

| Major Head and Sub head.                                                                                                                                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                                 | Rs.                                     |
| A.—Secretariat—concl'd,                                                                                                                                                                                                                |                              |                             |                       |                                                                                     |                                         |
| A. 5.—Grants-in-aid, Contribu-<br>tions, etc.                                                                                                                                                                                          |                              |                             |                       |                                                                                     |                                         |
| O.       3,200    }                                                                                                                                                                                                                    | 3,630                        | 3,623                       | —7                    | ..                                                                                  | —7                                      |
| S.       (c)430   }                                                                                                                                                                                                                    |                              |                             |                       |                                                                                     |                                         |
| B.—Bureau of Public Information :                                                                                                                                                                                                      |                              |                             |                       |                                                                                     |                                         |
| B. 1.—Pay of Officers . . .                                                                                                                                                                                                            | 45,400                       | 45,514                      | +114                  | +120                                                                                | —6                                      |
| B. 2.—Pay of Establishments . .                                                                                                                                                                                                        | 37,800                       | 37,160                      | —640                  | —630                                                                                | —10                                     |
| B. 3.—Other Charges . . .                                                                                                                                                                                                              | 76,800                       | 73,638                      | —3,162                | —1,490                                                                              | —1,672                                  |
| The final saving was due to the bill for the cost of Delhi session debates of the Indian Legislature not being received before the close of the year (Rs. 1,500) though expected till the last moment.                                 |                              |                             |                       |                                                                                     |                                         |
| C.—Intelligence Bureau, Home Depart-<br>ment :                                                                                                                                                                                         |                              |                             |                       |                                                                                     |                                         |
| C. 1.—Pay of Officers                                                                                                                                                                                                                  |                              |                             |                       |                                                                                     |                                         |
| O.       1,76,500   }                                                                                                                                                                                                                  | 2,04,500                     | 2,13,025                    | +8,525                | +8,525                                                                              | ..                                      |
| S.       (d)28,000   }                                                                                                                                                                                                                 |                              |                             |                       |                                                                                     |                                         |
| Due to payment of a leave salary originally anticipated to be payable ex-India (Rs 6,925) and (ii) extension of a post beyond the period originally anticipated and the grant of a personal pay (Rs. 1,600) to the holder of the post. |                              |                             |                       |                                                                                     |                                         |
| C. 2.—Pay of Establishments                                                                                                                                                                                                            |                              |                             |                       |                                                                                     |                                         |
| O.       1,49,000   }                                                                                                                                                                                                                  | 1,59,400                     | 1,60,714                    | +1,314                | —80                                                                                 | +1,394                                  |
| S.       (d)10,400   }                                                                                                                                                                                                                 |                              |                             |                       |                                                                                     |                                         |
| C. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                                           | 52,000                       | 58,628                      | +6,628                | +6,100                                                                              | +528                                    |
| Due mainly to (i) prosecution of the Meerut Conspiracy case beyond the period originally estimated (Rs. 4,500) and (ii) grant of honorarium to a stenographer of the Bureau (Rs. 1,500).                                               |                              |                             |                       |                                                                                     |                                         |
| C. 4.—Supplies and Services                                                                                                                                                                                                            | 3,000                        | 3,71,965                    | +3,68,965             | +3,81,290                                                                           | —12,325                                 |
| Due to provision for fees for counsels having been made under 'C. 6'. The net saving is due to the non-drawal of certain fees for part of February 1930 expected to be drawn before the end of the year.                               |                              |                             |                       |                                                                                     |                                         |

(c) Sanctioned on 22nd March.

(d) Sanctioned on 31st December.



| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|------------------------------------------------------------------------------|-----------------------------------------|---------|
|                                                                                                                                                                                                                                                                                                                                                                      | Rs.                     | Rs.                         | Rs.                   | Rs.                                                                          | Rs.                                     |         |
| <i>C.—Intelligence Bureau, Home Department—concl'd.</i>                                                                                                                                                                                                                                                                                                              |                         |                             |                       |                                                                              |                                         |         |
| <i>C. 5.—Secret Service Contingen-<br/>cies (Unaudited)</i>                                                                                                                                                                                                                                                                                                          | 2,40,000                | 2,18,213                    | —21,787               | —21,787                                                                      | ..                                      |         |
| It was found unnecessary to spend the whole appropriation, an exact estimate of which is not possible.                                                                                                                                                                                                                                                               |                         |                             |                       |                                                                              |                                         |         |
| <i>C. 6.—Other Contingencies</i>                                                                                                                                                                                                                                                                                                                                     |                         |                             |                       |                                                                              |                                         |         |
| O. 37,000                                                                                                                                                                                                                                                                                                                                                            | 5,27,400                | 1,38,723                    | —3,88,677             | —3,77,600                                                                    | —11,077                                 |         |
| S. (e) 1,90,400                                                                                                                                                                                                                                                                                                                                                      |                         |                             |                       |                                                                              |                                         |         |
| See C. 4. The final saving is due to (i) certain establishment charges adjusted under sub-head 'C. 8' (about Rs. 4,000) and (ii) certain anticipated expenditure on account of cost of printing and diet money to witnesses in connection with the Meerut case not having been incurred during the year. The saving could not, therefore, be foreseen for surrender. |                         |                             |                       |                                                                              |                                         |         |
| <i>C. 7.—Grants-in-aid, Contribu-<br/>tions, etc.</i>                                                                                                                                                                                                                                                                                                                | ..                      | 3,552                       | +3,552                | +3,552                                                                       | ..                                      |         |
| No provision was made in the original estimate through a misapprehension.                                                                                                                                                                                                                                                                                            |                         |                             |                       |                                                                              |                                         |         |
| <i>C. 8.—Establishment Charges<br/>paid to other Governments,<br/>Departments, Etc.</i>                                                                                                                                                                                                                                                                              | ..                      | 3,677                       | +3,677                | ..                                                                           | +3,677                                  |         |
| As the sub-head was sanctioned after the financial year so funds could not be provided for in time by reappropriation from 'C. 6', q. v.                                                                                                                                                                                                                             |                         |                             |                       |                                                                              |                                         |         |
| <i>D.—English Charges (High Commis-<br/>sioner) on Stores</i>                                                                                                                                                                                                                                                                                                        | 3,000                   | 666                         | —2,334                | —2,007                                                                       | —327                                    |         |
| Fewer Indents.                                                                                                                                                                                                                                                                                                                                                       |                         |                             |                       |                                                                              |                                         |         |
| <i>E.—Loss or Gain by Exchange</i>                                                                                                                                                                                                                                                                                                                                   | ..                      | 5                           | +5                    | +7                                                                           | —2                                      |         |
| Totals                                                                                                                                                                                                                                                                                                                                                               | <i>Non-voted</i>        | 18,68,545                   | 13,50,493             | —18,052                                                                      | ..                                      | —18,052 |
|                                                                                                                                                                                                                                                                                                                                                                      | <i>Voted</i>            | 6,06,000                    | 5,81,991              | —24,009                                                                      | —25,102                                 | +1,093  |

### IMPORTANT COMMENT.

#### *Control over Expenditure.*

It will be seen that there was a failure to estimate accruing commitments under sub-head A. 4.

(e) Sanctioned as follows :—31st December, Rs. 4,78,400 ; 25th March, Rs. 12,000.

## GRANT No. 32—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

| Major Head and Sub head.                                                                                                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reapro-<br>priation,<br>— withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                          | Rs.                                     |
| MAJOR HEAD "22—GENERAL ADMINISTRATION."                                                                                                                                 |                              |                             |                       |                                                              |                                         |
| A.—Pay of Officers . . . .                                                                                                                                              | 2,56,800                     | 2,56,113                    | —687                  | ..                                                           | —687                                    |
| B.—Pay of Establishments . .                                                                                                                                            | 52,500                       | 52,692                      | +192                  | +210                                                         | —18                                     |
| C.—Allowances, Honoraria, etc :                                                                                                                                         |                              |                             |                       |                                                              |                                         |
| Non-voted O. 27,000 }<br>S. (a) —350 }                                                                                                                                  | 26,650                       | 17,933                      | —8,717                | ..                                                           | —8,717                                  |
| Due to less touring. The saving remained unsurrendered through a misapprehension on the part of the Commission—that the saving could not be surrendered after December. |                              |                             |                       |                                                              |                                         |
| Voted . . . .                                                                                                                                                           | 13,500                       | 13,824                      | +324                  | +500                                                         | —176                                    |
| D.—Grants-in-aid, Contributions, etc.                                                                                                                                   |                              |                             |                       |                                                              |                                         |
| O. 1,200 }<br>S. (a) 350 }                                                                                                                                              | 1,550                        | 1,450                       | —100                  | ..                                                           | —100                                    |
| E.—Contingencies . . . .                                                                                                                                                | 20,000                       | 19,895                      | —105                  | —710                                                         | +605                                    |
| The final excess remained uncovered due mainly to the adjustment of cost of electric energy after the close of the year.                                                |                              |                             |                       |                                                              |                                         |
| Totals { Non-voted                                                                                                                                                      | 2,85,000                     | 2,75,496                    | —9,504                | ..                                                           | —9,504                                  |
| { Voted .                                                                                                                                                               | 86,000                       | 86,411                      | +411                  | ..                                                           | +411                                    |

## NOTE.

The uncovered excess under subhead E is responsible for the excess over the to voted grant.

(a) Sanctioned on 31st March.

## GRANT No. 33.—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

| Major Head and Sub-head.                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                    | Rs.                     | Rs.                    | Rs.                 | Rs.                                                         | Rs.                                     |
| MAJOR HEAD "22—GENERAL ADMINISTRATION".                                                            |                         |                        |                     |                                                             |                                         |
| A.—Pay of Officers :                                                                               |                         |                        |                     |                                                             |                                         |
| Non-voted .O. 1,85,100                                                                             | 1,87,790                | 1,87,786               | —4                  | —                                                           | —4                                      |
| S. (a) 2,690                                                                                       |                         |                        |                     |                                                             |                                         |
| Voted . . . . .                                                                                    | 67,400                  | 72,776                 | +5,376              | +5,720                                                      | —344                                    |
| Mainly due to the extension of the appointment of an officer on special duty for over five months. |                         |                        |                     |                                                             |                                         |
| B.—Pay of Establishments . . . . .                                                                 | 1,87,700                | 1,84,022               | —3,678              | —3,070                                                      | —608                                    |
| C.—Allowances, Honoraria, Etc. :                                                                   |                         |                        |                     |                                                             |                                         |
| Non-voted .O. 5,800                                                                                | 2,660                   | 2,305                  | —355                | ..                                                          | —355                                    |
| S. (a)—3,140                                                                                       |                         |                        |                     |                                                             |                                         |
| Voted . . . . .                                                                                    | 38,200                  | 35,505                 | —2,695              | —2,200                                                      | —495                                    |
| Over estimated.                                                                                    |                         |                        |                     |                                                             |                                         |
| D.—Grants-in-aid, Contributions, etc. :                                                            |                         |                        |                     |                                                             |                                         |
| O. 2,100                                                                                           | 2,550                   | 2,550                  | ..                  | ..                                                          | ..                                      |
| S. (a) 450                                                                                         |                         |                        |                     |                                                             |                                         |
| E.—Contingencies . . . . .                                                                         | 50,000                  | 39,250                 | —10,750             | —8,720                                                      | —2,030                                  |
| Over estimated.                                                                                    |                         |                        |                     |                                                             |                                         |
| F.—Translator's Department . . . . .                                                               | 4,700                   | 4,762                  | +62                 | +70                                                         | —8                                      |
| Totals                                                                                             |                         |                        |                     |                                                             |                                         |
| Non-voted.                                                                                         | 1,93,000                | 1,92,641               | —359                | ..                                                          | —359                                    |
| Voted . . . . .                                                                                    | 3,48,000                | 3,36,315               | —11,685             | —8,200                                                      | —3,485                                  |

(a) Sanctioned on 28th February.

## GRANT No. 34.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "22—GENERAL ADMINISTRATION."</b>                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>A.—Pay of Officers :</b>                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| Non-voted O. 1,64,200 }<br>S. (a) 23,227 }                                                                                                                                                                                                                                                                                                                                    | 1,87,427                     | 1,87,426                    | —1                    | ..                                                          | —1                                      |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                               | 63,000                       | 64,612                      | +1,642                | +1,642                                                      | ..                                      |
| The provision for leave salary proved insufficient.                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| <b>B.—Pay of Establishments . . .</b>                                                                                                                                                                                                                                                                                                                                         | 2,87,800                     | 2,75,298                    | —12,502               | —12,500                                                     | —2                                      |
| Partly due to leave salary of one Assistant for 8 months having been drawn out of India (Rs. 2,800).                                                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <b>C.—Allowances, Honoraria, etc. :</b>                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| Non-voted O. 16,400 }<br>S. (b)—8,184 }                                                                                                                                                                                                                                                                                                                                       | 8,216                        | 7,184                       | —1,032                | ..                                                          | —1,032                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                               | 59,900                       | 62,174                      | +2,274                | +2,462                                                      | —188                                    |
| Due to (i) grant of grain compensation allowance to inferior servants (Rs. 580), (ii) grant of house-rent allowance and Delhi house-rent allowance to temporary and inferior establishments (Rs. 854) and (iii) grant of honoraria for reporting the proceeding of certain conferences and meetings. No provision existed in the original estimate for any of these purposes. |                              |                             |                       |                                                             |                                         |

(a) Sanctioned as follows :—7th February, Rs. 19,742 ; 13th February, Rs. 3,485.

(b) Sanctioned as follows :—13th February,—Rs. 4,002 ; 19th March,—Rs. 202 ; 25th March,—Rs. 3,980.

| Major Head and Subhead.                                                                                                                                                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|--------|
|                                                                                                                                                                                                                                     | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |        |
| <i>D.—Grants-in-aid, Contributions, Etc. :</i>                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |        |
| O. 2,400                                                                                                                                                                                                                            | 3,366                        | 3,345                       | —21                   | ..                                                          | —21                                     |        |
| S. (c) 966                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |        |
| E.—Contingencies . . . . .                                                                                                                                                                                                          | 54,300                       | 54,178                      | —122                  | ..                                                          | —122                                    |        |
| <i>F.—Office of the Keeper of Records :</i>                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |        |
| F. 1.—Pay of Officers . . . . .                                                                                                                                                                                                     | 21,000                       | 18,000                      | —3,000                | —3,000                                                      | ..                                      |        |
| F. 2.—Pay of Establishments . . . . .                                                                                                                                                                                               | 80,100                       | 81,833                      | +1,733                | +1,870                                                      | —137                                    |        |
| Excess was due chiefly to the payment of arrear pay of a clerk.                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |        |
| F. 3.—Allowances, Honoraria,<br>Etc. . . . .                                                                                                                                                                                        | 5,900                        | 4,828                       | —1,072                | —1,020                                                      | —52                                     |        |
| Due to reduced travelling expenses of the members of the Historical Records Commission which could not be correctly estimated owing to the absence of any information at the time of framing the estimates of the place of meeting. |                              |                             |                       |                                                             |                                         |        |
| F. 4.—Contingencies . . . . .                                                                                                                                                                                                       | 18,000                       | 17,415                      | —585                  | —350                                                        | —235                                    |        |
| Due chiefly to reduced cost of publications issued.                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |        |
| Totals                                                                                                                                                                                                                              | <i>Non-voted</i>             | 1,99,009                    | 1,97,955              | —1,054                                                      | ..                                      | —1,054 |
|                                                                                                                                                                                                                                     | <i>Voted</i> .               | 5,90,000                    | 5,78,368              | —11,632                                                     | —10,896                                 | —736   |

(c) Sanctioned as follows :—7th February, Rs. 247 ; 13th February, Rs. 517 ; 19th March, Rs. 202.

## GRANT No. 35.—FINANCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

| Major Head and Subhead.                                                                  | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                          | Rs.                     | Rs.                         | Rs.                  | Rs.                                                                | Rs.                              |
| <b>MAJOR HEAD "22—GENERAL ADMINIS-<br/>TRATION".</b>                                     |                         |                             |                      |                                                                    |                                  |
| <b>A.—Ordinary Branch :</b>                                                              |                         |                             |                      |                                                                    |                                  |
| <b>A. 1.—Pay of Officers :</b>                                                           |                         |                             |                      |                                                                    |                                  |
| Non-voted . O. 79,300                                                                    | }                       | 90,026                      | 90,026               | ..                                                                 | ..                               |
| S. (a) 10,726                                                                            |                         |                             |                      |                                                                    |                                  |
| Voted . O. 1,43,600                                                                      | }                       | 1,44,600                    | 1,43,446             | —1,154                                                             | —1,154                           |
| S. (b) 1,000                                                                             |                         |                             |                      |                                                                    |                                  |
| <b>A. 2.—Pay of Establishments :</b>                                                     |                         |                             |                      |                                                                    |                                  |
| O. 2,83,900                                                                              | }                       | 2,89,400                    | 2,88,729             | —671                                                               | —729                             |
| S. (b) 5,500                                                                             |                         |                             |                      |                                                                    |                                  |
| <b>A. 3.—Allowances, Honoraria,<br/>etc. :</b>                                           |                         |                             |                      |                                                                    |                                  |
| Non-voted . O. 4,500                                                                     | }                       | 3,776                       | 4,119                | +343                                                               | ..                               |
| S. (c)—724                                                                               |                         |                             |                      |                                                                    |                                  |
| <b>Due to unanticipated tour of an officer at the end of March 1930.</b>                 |                         |                             |                      |                                                                    |                                  |
| Voted . O. 61,600                                                                        | }                       | 66,100                      | 69,450               | +3,350                                                             | +3,243                           |
| S. (b) 4,500                                                                             |                         |                             |                      |                                                                    |                                  |
| <b>Due to expenditure incurred in connection with the Schedule Branch establishment.</b> |                         |                             |                      |                                                                    |                                  |
| A. 4.—Contingencies . . .                                                                | 52,600                  | 51,101                      | —1,499               | —1,360                                                             | —139                             |
| <b>A. 5.—Grants-in-aid, Contribu-<br/>tions, etc. :</b>                                  |                         |                             |                      |                                                                    |                                  |
| O. 600                                                                                   | }                       | 612                         | 611                  | —1                                                                 | ..                               |
| S. (d) 12                                                                                |                         |                             |                      |                                                                    |                                  |

(a) Sanctioned on 4th February.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned as follows :—4th February,—Rs. 467 ; 28th March,—Rs. 237.

(d) Sanctioned as follows :—4th February,—Rs. 119 ; 28th March, Rs. 131.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. |     | Remainder<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|--------------------------------------------------------------------|-----|----------------------------------|
|                         |                              |                             |                      | Rs.                                                                | Rs. |                                  |

## B.—Military Finance :

## B. 1.—Pay of Officers :

|                              |          |          |      |    |      |
|------------------------------|----------|----------|------|----|------|
| <i>Non-voted</i> O. 1,36,100 | 1,43,279 | 1,43,998 | +719 | .. | +719 |
| S. (e) 7,179                 |          |          |      |    |      |

Due to the entertainment of an officer for about a fortnight for which no provision existed in the original estimate. The Finance Department was approached on 17th March 1930 for an additional appropriation but this was not agreed to as it was too late.

|                |          |          |        |        |      |
|----------------|----------|----------|--------|--------|------|
| Voted. . . . . | 1,50,600 | 1,47,621 | —2,979 | —2,000 | —979 |
|----------------|----------|----------|--------|--------|------|

|                             |          |          |        |        |    |
|-----------------------------|----------|----------|--------|--------|----|
| B. 2.—Pay of Establishments | 2,90,500 | 2,93,771 | +3,271 | +3,271 | .. |
|-----------------------------|----------|----------|--------|--------|----|

Due to entertainment of additional temporary establishment for which no original provision existed.

B. 3.—Allowances; Honoraria,  
etc. :

|                           |       |       |      |    |      |
|---------------------------|-------|-------|------|----|------|
| <i>Non-voted</i> O. 4,500 | 4,507 | 4,310 | —197 | .. | —197 |
| S. (e) 7                  |       |       |      |    |      |

|                 |        |        |        |    |        |
|-----------------|--------|--------|--------|----|--------|
| Voted . . . . . | 71,400 | 73,539 | +2,139 | +8 | +2,131 |
|-----------------|--------|--------|--------|----|--------|

Due to grant of allowances to temporary establishment for which no provision existed.

|                           |        |        |      |        |        |
|---------------------------|--------|--------|------|--------|--------|
| B. 4.—Contingencies . . . | 19,800 | 19,979 | +179 | —1,667 | +1,846 |
|---------------------------|--------|--------|------|--------|--------|

A sum of Rs. 1,667 was reappropriated to other heads on 29th March 1930 as the Department did not anticipate all the book debits which were adjusted after the close of the year, and this resulted in the final excess.

B 5.—Grants-in-aid, Contribu-  
tions, etc. :

|                           |       |       |      |    |      |
|---------------------------|-------|-------|------|----|------|
| <i>Non-voted</i> O. 3,000 | 3,677 | 3,570 | —107 | .. | —107 |
| S. (e) 677                |       |       |      |    |      |

|                 |    |     |      |      |    |
|-----------------|----|-----|------|------|----|
| Voted . . . . . | .. | 337 | +337 | +337 | .. |
|-----------------|----|-----|------|------|----|

Due to adjustment of passage contribution of an officer necessitated by his permanent transfer to the Military Accounts Department.

|        |                  |           |           |        |     |        |
|--------|------------------|-----------|-----------|--------|-----|--------|
| Totals | <i>Non-voted</i> | 2,45,877  | 2,46,634  | +757   | ..  | +757   |
|        | Voted .          | 10,85,000 | 10,87,973 | +2,973 | —51 | +3,024 |

## IMPORTANT COMMENTS.

*General.*

Although there have been small final excesses over both the non-voted and voted appropriations, the estimating and control on the whole, represent an improvement over those of previous years. It will be seen, however, from the explanation under sub-head B. 4.—Contingencies that there was a failure to anticipate provision for some liabilities which had been incurred.



## GRANT No. 36—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure | Excess +<br>Saving —. | Net reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rs.                     | Rs.                   | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>MAJOR HEADS "22—GENERAL ADMINISTRATION" AND "23—AUDIT".</b>                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                       |                       |                                                          |                                         |
| <b>A.—Special Staff for considering the Question of Separating Accounts from Audit :</b>                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                       |                       |                                                          |                                         |
| A. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 50,100                  | 49,943                | —9,157                | —3,000                                                   | —6,157                                  |
| Due mainly to (i) leave salary of an officer being debited to the Posts and Telegraphs Department (Rs. 3,260), and (ii) abolition of the post of a senior officer on special duty.                                                                                                                                                                                                                                                                                                                  |                         |                       |                       |                                                          |                                         |
| A. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15,000                  | 13,933                | —1,067                | ..                                                       | —1,067                                  |
| Some of the staff was engaged on other duty.                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                       |                       |                                                          |                                         |
| A. 3.—Allowances, Honoraria,<br>Etc. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 10,000                  | 2,726                 | —7,274                | —5,500                                                   | —1,774                                  |
| Due to leave touring (Rs. 4,909) and (ii) to an officer and some staff being on other duty (Rs. 2,365).                                                                                                                                                                                                                                                                                                                                                                                             |                         |                       |                       |                                                          |                                         |
| A. 4.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4,300                   | 2,511                 | —1,789                | —800                                                     | —989                                    |
| Due to economy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                       |                       |                                                          |                                         |
| <b>B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit :</b>                                                                                                                                                                                                                                                                                                                                                                        |                         |                       |                       |                                                          |                                         |
| B. 1.—Pay of Officers : . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 89,500                  | 81,767                | —7,733                | —5,000                                                   | —2,733                                  |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,78,900                | 1,63,650              | —15,250               | —6,600                                                   | —8,650                                  |
| Mainly in the North-West Frontier Province (Rs. 9,142) due to (i) the institution of the Pay and Accounts Office from 1st April 1929 instead of from the middle of March 1929 as originally contemplated, (ii) the late entertainment of a part of the extra staff consequent on the precheck system of payments having been introduced sometime after the constitution of the office and (iii) fewer trained men having been recruited from other Accounts offices on pay higher than the minimum. |                         |                       |                       |                                                          |                                         |
| B. 3.—Allowances, Honoraria,<br>etc. : . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 13,400                  | 15,185                | +1,785                | +2,000                                                   | —215                                    |

Mainly connected with opening of the new office at Peshawar.

| Major Head and Sub head.                                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation, withdr wal<br>or surrender. | Remainder.<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------|------------------------------------------|
|                                                                                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                   | Rs.                                      |
| <b>B.—Experimental Offices outside United Provinces in connection with the Scheme of Separation of Accounts from Audit—<i>oncll.</i></b> |                              |                             |                       |                                                       |                                          |
| B. 4.—Supplies and Services, and Contingencies                                                                                           | 30,700                       | 33,636                      | +2,936                | +4,100                                                | —1,164                                   |
|                                                                                                                                          |                              |                             | See B. 3.             |                                                       |                                          |
| B. 5.—Establishment and Other Charges recovered from local Governments, etc..                                                            | —7,900                       | —7,940                      | —40                   | ..                                                    | —40                                      |
| B. 6.— <i>Deduct</i> —Probable Savings . . . . .                                                                                         | —4,000                       | ..                          | +4,000                | +1,300                                                | +2,700                                   |
|                                                                                                                                          |                              |                             | Fully realised.       |                                                       |                                          |
| <b>C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit.</b>              |                              |                             |                       |                                                       |                                          |
| (i) Charges debited to "22. General Administration" and administered by the local Government acting as Agent to the Central Government : |                              |                             |                       |                                                       |                                          |
| C. 1.—Pay of Officers :                                                                                                                  |                              |                             |                       |                                                       |                                          |
| Non-voted O. 15,200 }<br>S. (a) 9,100 }                                                                                                  | 24,300                       | 24,184                      | —116                  | +200                                                  | —316                                     |
| Voted . . . . .                                                                                                                          | 1,29,200                     | 1,17,093                    | —12,104               | —5,000                                                | —7,104                                   |
| C. 2.—Pay of Establishments .                                                                                                            | 6,07,800                     | 5,93,927                    | —13,873               | —5,000                                                | —8,873                                   |
| C. 3.—Allowances, Honora-<br>ria, Etc. :                                                                                                 |                              |                             |                       |                                                       |                                          |
| Non-voted . . . . .                                                                                                                      | 800                          | 727                         | —73                   | .                                                     | —73                                      |
| Voted . . . . .                                                                                                                          | 19,000                       | 17,356                      | —1,644                | ..                                                    | —1,644                                   |
| Curtailment of expenditure <i>vide</i> C. 7.                                                                                             |                              |                             |                       |                                                       |                                          |

| Major Head and Subhead.                                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Savings— | Net real pro-<br>vision, adjusted<br>withdrawal<br>or surrender. | Rem inder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                           | Rs.                     | Rs.                    | Rs.                  | Rs.                                                              | Rs.                                     |
| <b>C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit—<i>concl.</i></b>                  |                         |                        |                      |                                                                  |                                         |
| C. 4.—Supplies and Services, Contingencies and Works .                                                                                                    | 55,000                  | 58,500                 | +3,500               | +5,000                                                           | —1,500                                  |
| The cost of priced publications could not be estimated correctly. Final savings, Rs. 1,500, due to economy ( <i>vide</i> C 7).                            |                         |                        |                      |                                                                  |                                         |
| C. 6.—Establishment Charges recovered from other Governments, Departments, etc. . . . .                                                                   | —20,000                 | —20,000                | ..                   | ..                                                               | ..                                      |
| C. 7.— <i>Defunct</i> —Probable Savings . . . . .                                                                                                         | —13,000                 | ..                     | +13,000              | ..                                                               | +13,000                                 |
| Fully materialised.                                                                                                                                       |                         |                        |                      |                                                                  |                                         |
| <b>(ii) Charges debited to "22-General Administration" and administered by the Officer on Special Duty, Government of India, Finance Department:</b>      |                         |                        |                      |                                                                  |                                         |
| C. 1.—Pay of Officers . . . . .                                                                                                                           | 8,300                   | 8,011                  | —289                 | ..                                                               | —289                                    |
| C. 2.—Pay of Establishments . . . . .                                                                                                                     | 61,000                  | 62,391                 | —1,609               | —1,600                                                           | —9                                      |
| C. 3.—Allowances, Honoraria, etc. . . . .                                                                                                                 | 500                     | 1,057                  | +557                 | +600                                                             | —43                                     |
| More touring than was anticipated.                                                                                                                        |                         |                        |                      |                                                                  |                                         |
| C. 4.—Supplies and Services, Contingencies and Works . . . . .                                                                                            | 7,200                   | 13,427                 | +6,227               | +6,500                                                           | —273                                    |
| Due to purchase of Accounting Machines.                                                                                                                   |                         |                        |                      |                                                                  |                                         |
| <b>D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to "23-Audit")</b> |                         |                        |                      |                                                                  |                                         |
| D. 1.—Pay of Officers :                                                                                                                                   |                         |                        |                      |                                                                  |                                         |
| Non-voted : O. 32,000                                                                                                                                     | } 41,100                | 42,094                 | +994                 | +1,000                                                           | —9                                      |
| S. (b) 9,100                                                                                                                                              |                         |                        |                      |                                                                  |                                         |
| Due to change in personnel.                                                                                                                               |                         |                        |                      |                                                                  |                                         |
| Voted . . . . .                                                                                                                                           | 76,500                  | 69,168                 | —7,332               | —3,000                                                           | —4,332                                  |

(b) Sanctioned as follows—17th January, Rs. 8,000; 17th March, Rs. 1,100.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainde<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|----------------------------------------|
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|----------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

**D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (charges debited to 23-Audit)—*conold.***

D. 2.—Pay of Establishments .    2,23,000    2,22,054    —2,946    —1,700    —1,246

D. 3.—Allowances, Honoraria,  
Etc. :

Non-voted . . .    3,000    1,768    —1,232    —1,200    —32  
Less touring than was anticipated.

Voted . . .    30,400    30,249    —151    +1,700    —1,851

Additional funds obtained to meet the travelling expenses of two officers, who were on tour, were over estimated.

D. 4.—Supplies and Services,  
Contingencies and Works    8,000    7,896    —104    ..    —104

D. 6.—*Deduct*—Probable Sav-  
ings . . . . . —4,900    ..    +4,900    ..    +4,900

Fully realised.

|          |                 |            |           |           |         |         |         |
|----------|-----------------|------------|-----------|-----------|---------|---------|---------|
| Totals { | Non-voted . . . |            | 63,200    | 68,773    | —427    | ..      | —427    |
|          | Voted {         | Gross .    | 16,00,900 | 15,55,483 | —45,417 | —16,000 | —29,417 |
|          |                 | Deductions | —27,900   | —27,940   | —40     | ..      | —40     |
|          |                 | Net .      | 15,73,000 | 15,27,543 | —45,457 | —16,000 | —29,457 |

## GRANT No. 37.—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

| Major Head and Subhead.                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reapprop-<br>riation, with<br>drawal or<br>surrender. | Remainder<br>un-<br>adjusted +<br>or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                 | Rs.                                                          | Rs.                                     |
| <b>MAJOR HEAD "22—GENERAL ADMINISTRATION."</b>                                                                                                         |                         |                        |                     |                                                              |                                         |
| <b>A.—Pay of Officers</b>                                                                                                                              |                         |                        |                     |                                                              |                                         |
| Non-voted O. 80,500 }                                                                                                                                  | 87,776                  | 85,792                 | —1,984              | ..                                                           | —1,984                                  |
| S. (a) 7,276 }                                                                                                                                         |                         |                        |                     |                                                              |                                         |
| It was expected that a special post which actually terminated in April 1930 would terminate before 31st March 1930.                                    |                         |                        |                     |                                                              |                                         |
| Voted . . . . .                                                                                                                                        | 69,800                  | 67,556                 | —2,244              | —2,244                                                       | —40                                     |
| Partly due to a superintendent proceeding on leave and drawing his leave salary out of India.                                                          |                         |                        |                     |                                                              |                                         |
| <b>B.—Pay of Establishments</b> . . . . .                                                                                                              | 1,87,400                | 1,73,900               | —13,500             | —13,366                                                      | —134                                    |
| <b>C.—Allowances, Honoraria, Etc.</b>                                                                                                                  |                         |                        |                     |                                                              |                                         |
| Non-voted O. 4,300 }                                                                                                                                   | 6,825                   | 6,626                  | —199                | ..                                                           | —199                                    |
| S. (b) 2,525 }                                                                                                                                         |                         |                        |                     |                                                              |                                         |
| Voted . . . . .                                                                                                                                        | 41,200                  | 42,910                 | +1,710              | +2,300                                                       | —590                                    |
| Due mainly to the payment of allowances, owing to the non-allotment of Government quarters at New Delhi to a large number of men than was anticipated. |                         |                        |                     |                                                              |                                         |
| <b>D.—Contingencies</b> . . . . .                                                                                                                      | 30,100                  | 28,703                 | —1,397              | —1,278                                                       | —119                                    |
| Due to economy.                                                                                                                                        |                         |                        |                     |                                                              |                                         |
| <b>E.—Grants-in-aid, Contributions, Etc.</b>                                                                                                           |                         |                        |                     |                                                              |                                         |
| O. 1,200 }                                                                                                                                             | 1,350                   | 1,347                  | —3                  | ..                                                           | —3                                      |
| S. (c) 150 }                                                                                                                                           |                         |                        |                     |                                                              |                                         |
| <b>F.—Deduct—Establishment charges recovered from other Governments, Departments, Etc.</b> . . . . .                                                   | —13,500                 | —12,683                | +817                | ..                                                           | +817                                    |
| Due to change in the personnel doing Lighthouse work.                                                                                                  |                         |                        |                     |                                                              |                                         |
| <b>Totals Non-voted</b> . . . . .                                                                                                                      | 95,551                  | 93,765                 | —2,186              | ..                                                           | —2,186                                  |
| Voted { Gross . . . . .                                                                                                                                | 3,28,500                | 3,13,069               | —15,431             | —14,548                                                      | —883                                    |
| { Deductions . . . . .                                                                                                                                 | —13,000                 | —12,683                | +817                | ..                                                           | +817                                    |
| { Net . . . . .                                                                                                                                        | 3,15,000                | 3,00,386               | —14,614             | —14,548                                                      | —66                                     |

(a) Sanctioned as follows—8th January, Rs. 10,201; 13th January,—Rs. 2,825; 22nd March,—Rs. 5,750.

(b) Sanctioned as follows : 8th January,—Rs. 2,700; 13th January,—Rs. 225; 15th March,—Rs. 150—22nd March—Rs. 250.

(c) Sanctioned on 15th March.

## GRANT No. 38.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>re-appropriation,<br>withdrawal<br>or sur-<br>render. | Remainder<br>un-adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------------|-------------------------------------|
|                                                                                                                                                                                                                                    | Rs.                     | Rs.                    | Rs.                  | Rs.                                                          | Rs.                                 |
| <b>MAJOR HEAD "22—GENERAL ADMINISTRATION".</b>                                                                                                                                                                                     |                         |                        |                      |                                                              |                                     |
| <b>A.—Pay of Officers :</b>                                                                                                                                                                                                        |                         |                        |                      |                                                              |                                     |
| Non-voted O. 96,700 }<br>S. (a)—3,300 }                                                                                                                                                                                            | 93,400                  | 90,288                 | —3,112               | ..                                                           | —3,112                              |
| Voted . . .                                                                                                                                                                                                                        | 1,35,400                | 1,32,606               | —2,794               | ..                                                           | —2,794                              |
| <b>B.—Pay of Establishments . . .</b>                                                                                                                                                                                              | 3,04,400                | 3,01,650               | —2,750               | ..                                                           | —2,750                              |
| <b>C.—Allowances Honoraria, Etc. :</b>                                                                                                                                                                                             |                         |                        |                      |                                                              |                                     |
| Non-voted O. 4,500 }<br>S. (b)—2,000 }                                                                                                                                                                                             | 2,500                   | 2,322                  | —168                 | ..                                                           | —168                                |
| Voted . . .                                                                                                                                                                                                                        | 52,500                  | 58,446                 | +5,946               | +8,000                                                       | —2,054                              |
| Principally due to estimates for certain allowances, based on past years' actuals proving low, as many assistants and clerks were made permanent during the preceding year and thus became entitled to higher rates of allowances. |                         |                        |                      |                                                              |                                     |
| <b>D.—Grants-in-aid, Contributions, Etc. .</b>                                                                                                                                                                                     | 1,800                   | 1,800                  | ..                   | ..                                                           | ..                                  |
| <b>E.—Postage Telegram and Telephone Charges . . .</b>                                                                                                                                                                             | 23,000                  | 18,679                 | —4,321               | —2,022                                                       | —2,299                              |
| Due to curtailment of issue of telegrams and trunk telephone messages.                                                                                                                                                             |                         |                        |                      |                                                              |                                     |
| <b>F.—Other Contingencies . . .</b>                                                                                                                                                                                                | 37,700                  | 22,725                 | —14,974              | —6,378                                                       | —8,596                              |
| Due to scrutiny and strict control over contingent expenditure having been particularly necessitated by the lump cut in the Demand (See sub-head H).                                                                               |                         |                        |                      |                                                              |                                     |
| <b>G.—Establishment charges paid to other Governments, Departments, Etc. . . .</b>                                                                                                                                                 | ..                      | 379                    | +379                 | +400                                                         | —21                                 |

The subhead was opened after the demand was voted upon.

(a) Sanctioned as follows : 27th January, —Rs. 1,300 ; 22nd March, —Rs. 2,000.

(b) Sanctioned on 22nd March.

| Major Head and Subhead.                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>H.—Deduct—Probable Savings :</b>                                    |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . .                                               | —3,000                       | ..                          | +3,000                | ..                                                          | +3,000                                  |
|                                                                        | Fully realised.              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                        | —17,000                      | ..                          | +17,000               | ..                                                          | +17,000                                 |
|                                                                        | Fully realised.              |                             |                       |                                                             |                                         |
| <b>I.—Reduction made by the Legisla-<br/>    tive Assembly . . . .</b> | —200                         | ..                          | +200                  | ..                                                          | +200                                    |
|                                                                        | Fully realised,              |                             |                       |                                                             |                                         |
| Totals { <i>Non-voted</i> . . . .                                      | 94,700                       | 94,420                      | —280                  | ..                                                          | —280                                    |
| { Voted . . . . .                                                      | 5,35,800                     | 5,34,486                    | —1,314                | ..                                                          | —1,314                                  |

## NOTE.

Reductions amounting to Rs. 5,26,000 were made by the Legislative Assembly in the amount subject to its vote. Cut of this a sum of Rs. 5,35,800 was restored by the Governor-General in Council under 67A(7) of the Government of India Act.

## GRANT No. 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

| Major Head and Sub head.                                                                                                                                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|------------------------------|
|                                                                                                                                                                                                                                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                          |
| <b>MAJOR HEAD "22—GENERAL AD-<br/>MINISTRATION".</b>                                                                                                                                                                                                                  |                              |                             |                       |                                                                     |                              |
| <b>A.—Pay of Officers</b>                                                                                                                                                                                                                                             |                              |                             |                       |                                                                     |                              |
| Non-voted O. 1,21,100 }<br>S.(a)—13,324 }                                                                                                                                                                                                                             | 1,07,776                     | 1,07,776                    | ..                    | ..                                                                  | ..                           |
| Voted . O. 1,09,200 }<br>S.(b)11,000 }                                                                                                                                                                                                                                | 1,20,200                     | 1,21,567                    | +1,367                | +1,382                                                              | —15                          |
| Due mainly to the appointment to the post of Under Secretary of an officer whose pay was voted.                                                                                                                                                                       |                              |                             |                       |                                                                     |                              |
| <b>B.—Pay of Establishments</b>                                                                                                                                                                                                                                       | 2,74,100                     | 2,63,179                    | —10,921               | —10,850                                                             | —71                          |
| <b>C.—Allowances, Honoraria, Etc.</b>                                                                                                                                                                                                                                 |                              |                             |                       |                                                                     |                              |
| Non-voted O. 4,700 }<br>S. (c)—2,750 }                                                                                                                                                                                                                                | 1,950                        | 1,821                       | —129                  | —300                                                                | +171                         |
| The final excess is the result of the adjustment made after the close of the year of an annual debit of Rs. 500 on account of an Honorarium, provision for which was surrendered and reappropriated as the debit was not actually adjusted within the financial year. |                              |                             |                       |                                                                     |                              |
| Voted . . . . .                                                                                                                                                                                                                                                       | 54,500                       | 58,481                      | +3,981                | +5,430                                                              | —1,049                       |
| Mainly due to increase in expenditure on hill journey allowances (Rs. 3,000) and house rent and other allowances (Rs. 1,700).                                                                                                                                         |                              |                             |                       |                                                                     |                              |
| <b>D.—Contingencies</b>                                                                                                                                                                                                                                               | 38,200                       | 40,151                      | +1,951                | +2,990                                                              | —1,039                       |
| Under estimated.                                                                                                                                                                                                                                                      |                              |                             |                       |                                                                     |                              |
| <b>E.—Grants-in-aid, Contributions, Etc.</b>                                                                                                                                                                                                                          |                              |                             |                       |                                                                     |                              |
| O. 1,200 }<br>S. (d) —600 }                                                                                                                                                                                                                                           | 600                          | 891                         | +291                  | +300                                                                | —9                           |
| <b>Totals</b> { Non-Voted .                                                                                                                                                                                                                                           | 1,10,326                     | 1,10,488                    | +162                  | ..                                                                  | +162                         |
| { Voted .                                                                                                                                                                                                                                                             | 4,87,000                     | 4,83,378                    | —3,622                | —1,448                                                              | —2,174                       |

(a) Sanctioned as follows: 28th January,—Rs. 13,000; 22nd March,—Rs. 324.

(b) Voted by the Legislative Assembly on 8th February.

(c) Sanctioned as follows: on 28th January,—Rs. 1,150; 22nd March,—Rs. 1,600.

(d) Sanctioned on 28th January.



## GRANT No. 40.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

| Major Head and Sub head.                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reappropriation,<br>adjusted withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------------|------------------------------------|
|                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                          | Rs.                                |
| <b>MAJOR HEAD "22—GENERAL ADMINISTRATION".</b>                                                                                          |                         |                        |                       |                                                              |                                    |
| <b>A.—Pay of Officers</b>                                                                                                               |                         |                        |                       |                                                              |                                    |
| Non-voted O. 1,11,500 }<br>S. (a) —990 }                                                                                                | 1,10,510                | 1,10,503               | —1                    | ..                                                           | —1                                 |
| Voted . . . . .                                                                                                                         | 50,400                  | 47,886                 | —2,514                | —1,700                                                       | —814                               |
| <b>B.—Pay of Establishments</b>                                                                                                         |                         |                        |                       |                                                              |                                    |
| O. 90,400 }<br>S. (b) 3,500 }                                                                                                           | 93,900                  | 1,02,050               | +8,150                | +8,700                                                       | —550                               |
| Due to (i) entertainment of additional staff (Rs. 5,793) and (ii) the payment of arrears of pay (Rs. 2,357).                            |                         |                        |                       |                                                              |                                    |
| <b>C.—Allowances, Honoraris, Etc.</b>                                                                                                   |                         |                        |                       |                                                              |                                    |
| Non-voted O. 16,900 }<br>S. (a) —3,010 }                                                                                                | 13,890                  | 12,965                 | —925                  | —1,100                                                       | +175                               |
| Due to less touring. The final excess was due to an unexpected but necessary tour in March.                                             |                         |                        |                       |                                                              |                                    |
| Voted O. 26,700 }<br>S. (b) 1,500 }                                                                                                     | 28,200                  | 28,120                 | —80                   | ...                                                          | —80                                |
| <b>D.—Contingencies . . . . .</b>                                                                                                       | 27,500                  | 19,697                 | —7,803                | —7,000                                                       | —803                               |
| Due to lesser expenditure on service stamps (Rs. 2,400) and on officer on special duty's contingencies (Rs. 1,300) and general economy. |                         |                        |                       |                                                              |                                    |
| <b>E.—Grants-in-aid, Contributions, Etc. . . . .</b>                                                                                    | 600                     | 1,700                  | +1,100                | +1,100                                                       | ..                                 |
| Passage contributions had to be paid for two officers transferred to the Board after the estimates were framed.                         |                         |                        |                       |                                                              |                                    |
| Totals . { Non-voted . . . . .                                                                                                          | 1,25,000                | 1,25,174               | +174                  | ..                                                           | +174                               |
| Voted . . . . .                                                                                                                         | 2,00,000                | 1,97,753               | —2,247                | ..                                                           | —2,247                             |

(a) Sanctioned on 7th March.

(b) Voted by the Legislative Assembly on 18th February.

# GRANT No. 41.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to meet Expenses in connection with Payments to Provincial Governments on account of ADMINISTRATION OF AGENCY SUBJECTS.

| Major Head and Sub head.                                                                                                                                                                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                  | Rs                           | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD "22—GENERAL ADMINISTRATION."                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| A.—Madras . . . . .                                                                                                                                                                                                                                              | 38,000                       | 38,125                      | +125                  | ..                                                          | +125                                    |
| B.—Bombay                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Non-voted . O. 81,000 }<br>S. (a) 35,000 }                                                                                                                                                                                                                       | 1,16,000                     | 1,16,000                    | ..                    | ..                                                          | ..                                      |
| Voted . O. 52,000 }<br>S. (b) 25,000 }                                                                                                                                                                                                                           | 77,000                       | 73,279                      | —3,721                | ..                                                          | —3,721                                  |
| Due mainly to the reduction in the contribution payable by the Government of India owing to the centralisation of the administration of Shipping and Navigation, Lighthouses and Lightships.                                                                     |                              |                             |                       |                                                             |                                         |
| C.—Bengal                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Non-voted . O. 20,000 }<br>S. (a) —7,000 }                                                                                                                                                                                                                       | 13,000                       | 12,371                      | —629                  | ..                                                          | —629                                    |
| Voted . . . . .                                                                                                                                                                                                                                                  | 18,000                       | 18,000                      | ..                    | ..                                                          | .                                       |
| The actual cost of the Bengal Secretariat Establishment for administration of Agency Subjects for 1929-30, including the balance of Rs. 1,218 remaining unadjusted during 1928-29, amounted to Rs. 18,525. The balance will be adjusted in accounts for 1930-31. |                              |                             |                       |                                                             |                                         |
| Totals . { Non-voted . 1,29,000<br>Voted . 1,33,000                                                                                                                                                                                                              | 1,28,371                     | —629                        | ..                    | —629                                                        |                                         |
|                                                                                                                                                                                                                                                                  | 1,29,404                     | —3,596                      | ..                    | —3,596                                                      |                                         |

(a) Sanctioned on 27th February.

(b) Voted by the Legislative Assembly on 18th February.

## GRANT No. 42—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

| Major Head and Sub head.                                                                                                                                                                                                                                                                                                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD—" 23-AUDIT ".                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| A.—Auditor General :                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Auditor General :                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| O. 60,000                                                                                                                                                                                                                                                                                                                                                                  | 77,400                       | 77,333                      | —67                   | ..                                                          | —67                                     |
| S. (a) 17,400                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| A. 2.—Pay of Establishments :                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| O. 2,73,600                                                                                                                                                                                                                                                                                                                                                                | 3,51,600                     | 2,80,943                    | —70,657               | —54,544                                                     | —16,113                                 |
| S. (b) 78,000                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <p>The supplementary grant was obtained to meet anticipated excesses in other civil Account offices as the lump cut of Rs. 1,60,000 (Sub-head J) for probable savings was not expected to be realised to the full extent. The final saving, after meeting the demands of several offices, was retained as a set off against the lump cut. See also Notes and Comments.</p> |                              |                             |                       |                                                             |                                         |
| A. 3.—Allowances, Honoraria, etc. :                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Non-voted . . . .                                                                                                                                                                                                                                                                                                                                                          | 10,800                       | 10,160                      | —640                  | —268                                                        | —372                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                            | 33,200                       | 22,309                      | —10,891               | —1,070                                                      | —9,821                                  |
| <p>Tour of two officers was suspended. The final saving was not surrendered for the reason stated under A. 2.</p>                                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| A. 4.—Contingencies . . . .                                                                                                                                                                                                                                                                                                                                                | 98,000                       | 29,155                      | —68,845               | —43,669                                                     | —25,176                                 |
| <p>The lump provision of Rs. 75,000, made in the absence of definite data, on account of priced publications was not fully utilised. The final saving was retained as a set off against the lump cut for probable savings.</p>                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| B.—Officers of the Indian Audit Department :                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers :                                                                                                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| Non-voted : O. 5,65,400                                                                                                                                                                                                                                                                                                                                                    | 5,50,400                     | 5,37,770                    | —12,630               | ..                                                          | —12,630                                 |
| S. (c)—15,000                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| See Subhead " J.—Non-voted, Deduct—Probable savings. "                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                            | 14,53,100                    | 14,03,248                   | —49,852               | —40,000                                                     | —9,852                                  |
| <p>Some senior officers were transferred to Railways. Also less expenditure on account of Senior Auditors in Bombay (about Rs. 25,000), the actual expenditure being Rs. 10,602 against estimate of Rs. 85,836.</p>                                                                                                                                                        |                              |                             |                       |                                                             |                                         |

(a) Sanctioned as follows: 14th January, Rs. 7,400; 27th March, Rs. 10,000.  
 (b) Voted by the Legislative Assembly on 15th February.  
 (c) Sanctioned on 14th January.

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|--------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------|----------------------------------------|
|--------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------|----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

**B.—Officers of the Indian Audit Department—concl'd.**

**B. 2.—Allowances, Honoraria, etc. :**

|                |        |   |        |        |        |    |        |
|----------------|--------|---|--------|--------|--------|----|--------|
| Non-voted : O. | 55,500 | } | 50,500 | 46,087 | —4,413 | .. | —4,413 |
| S. (d)—5,000   |        |   |        |        |        |    |        |

Smaller expenditure under "medical treatment" (Rs. 1,900), and partly under "house rent and other allowance" due to transfer of some officers to stations where no compensation allowance is admissible.

|                 |          |          |        |        |      |
|-----------------|----------|----------|--------|--------|------|
| Voted . . . . . | 1,20,000 | 1,21,220 | +1,220 | +2,000 | —780 |
|-----------------|----------|----------|--------|--------|------|

Due to larger amount of honorarium to Examiners of Subordinate Accounts Service Examination.

**B. 3.—Deduct—Amount recovered from other Governments, Departments, etc. :**

|                |         |   |        |        |        |    |        |
|----------------|---------|---|--------|--------|--------|----|--------|
| Non-voted : O. | —11,600 | } | —6,300 | —9,013 | —2,713 | .. | —2,713 |
| S. (d) 5,300   |         |   |        |        |        |    |        |

The supplementary appropriation based on expectations, proved somewhat excessive.

|                 |           |         |        |    |        |
|-----------------|-----------|---------|--------|----|--------|
| Voted . . . . . | —1,05,400 | —96,852 | +8,548 | .. | +8,548 |
|-----------------|-----------|---------|--------|----|--------|

Due to short recovery from the Bombay Government on account of Local Fund Audit Department.—See B. 1. Voted.

**C.—Civil Offices of Account and Audit:**

**C. 1.—Pay of Establishments :**

|                     |       |    |        |    |        |
|---------------------|-------|----|--------|----|--------|
| Non-voted . . . . . | 3,900 | .. | —3,900 | .. | —3,900 |
|---------------------|-------|----|--------|----|--------|

Provision was wrongly made under this Subhead instead of under Subhead D.

|                 |           |           |         |         |           |
|-----------------|-----------|-----------|---------|---------|-----------|
| Voted . . . . . | 68,82,144 | 67,86,872 | —95,272 | +51,754 | —1,47,026 |
|-----------------|-----------|-----------|---------|---------|-----------|

The final saving occurs mainly in Burma (about Rs. 20,000), in the Punjab (Rs. 41,000), and in Bombay (Rs. 65,000). The saving in the latter two Provinces were retained as a set off against probable saving of 1 lakh relating to these Provinces.

**C. 2.—Allowances, Honoraria, etc.**

|                |        |   |        |        |        |      |        |
|----------------|--------|---|--------|--------|--------|------|--------|
| Non-voted : O. | 34,000 | } | 20,300 | 16,172 | —4,128 | +268 | —4,390 |
| S. (d)—13,700  |        |   |        |        |        |      |        |

The provisions in Burma (Rs. 1,000) and in the Punjab (Rs. 900) remained unutilised, also owing to less expenditure under travelling allowance in February.

| Major Head and Sub head.                                                                                                                                                                                             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net .<br>reappo-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                      | Rs.                     | Rs.                    | Rs.                 | Rs.                                                         | Rs.                                   |
| C. 2.—Allowances, Honoraria,<br>etc. :— <i>concd.</i>                                                                                                                                                                |                         |                        |                     |                                                             |                                       |
| Voted . . . . .                                                                                                                                                                                                      | 5,42,245                | 5,25,201               | —6,944              | +25,450                                                     | —32,364                               |
| The final saving was due to over-estimation of requirements in some Provinces ;<br>also due to certain changes in the Inspection programme of the Public Works Inspection<br>Staff in the Punjab.                    |                         |                        |                     |                                                             |                                       |
| C. 3.—Supplies and Services,<br>and Contingencies. . . . .                                                                                                                                                           | 4,41,715                | 5,08,497               | +66,782             | +80,663                                                     | —13,281                               |
| Mainly on account of priced publications. See A. 4.                                                                                                                                                                  |                         |                        |                     |                                                             |                                       |
| C. 4.— <i>Deduct</i> —Probable sav-<br>ings . . . . .                                                                                                                                                                | —2,000                  | ..                     | +2,000              | ..                                                          | +2,000                                |
| Realised.                                                                                                                                                                                                            |                         |                        |                     |                                                             |                                       |
| D.—Establishment Charges paid to<br>other Governments, Depart-<br>ments, etc.                                                                                                                                        |                         |                        |                     |                                                             |                                       |
| Non-voted . . . . .                                                                                                                                                                                                  | ..                      | 3,860                  | +3,860              | ..                                                          | +3,860                                |
| See C. 1.—Non-voted.                                                                                                                                                                                                 |                         |                        |                     |                                                             |                                       |
| Voted . . . . .                                                                                                                                                                                                      | 2,500                   | 10,259                 | +7,439              | +7,750                                                      | —311                                  |
| The excess is composed mainly of the following items not originally provided for:—                                                                                                                                   |                         |                        |                     |                                                             |                                       |
| (i) Rs. 4,500 in the Punjab representing cost of the local audit of Government<br>Institutions in the North West Frontier Province before the formation of<br>the separate Pay and Accounts Office in that Province. |                         |                        |                     |                                                             |                                       |
| (ii) Rs. 2,783 in the Central Provinces representing payment to the Examiner<br>of Accounts, Bengal Nagpur Railway, for audit of Raipur Forest Tramway<br>Accounts.                                                  |                         |                        |                     |                                                             |                                       |
| E.— <i>Deduct</i> —Establishment Charges<br>recovered from other Govern-<br>ments, Departments, etc. . . . .                                                                                                         |                         |                        |                     |                                                             |                                       |
| O. —10,36,254                                                                                                                                                                                                        | } —8,71,254             | } —8,37,525            | } +33,729           | } +58,097                                                   | } —24,368                             |
| S. (e)1,65,000                                                                                                                                                                                                       |                         |                        |                     |                                                             |                                       |
| Due mainly to change in classification of recoveries. The supplementary grant<br>based on expectations proved somewhat excessive.                                                                                    |                         |                        |                     |                                                             |                                       |
| F.—Lump Sum Reserve for Temporary<br>Establishments . . . . .                                                                                                                                                        | 1,00,000                | ..                     | —1,00,000           | —99,509                                                     | —491                                  |
| See Notes.                                                                                                                                                                                                           |                         |                        |                     |                                                             |                                       |
| G.—Works . . . . .                                                                                                                                                                                                   | 8,850                   | 20,578                 | +11,728             | +12,700                                                     | —972                                  |
| The excess represents the share of the capital cost of Water Supply Scheme in the<br>Punjab.                                                                                                                         |                         |                        |                     |                                                             |                                       |
| H.—English Charges (High Commis-<br>sioner) on Stores . . . . .                                                                                                                                                      | ..                      | 122                    | +122                | +1,000                                                      | —878                                  |
| Expenditure, not forecasted, relates to supply of a bicycle for the Accountant<br>General, Madras.                                                                                                                   |                         |                        |                     |                                                             |                                       |
| I.—Loss or Gain by Exchange . . . . .                                                                                                                                                                                | ..                      | 1                      | +1                  | +8                                                          | —7                                    |
| J.— <i>Deduct</i> —Probable Savings                                                                                                                                                                                  |                         |                        |                     |                                                             |                                       |
| Non-voted . . . . .                                                                                                                                                                                                  | —10,000                 | ..                     | +10,000             | ..                                                          | +10,000                               |
| Fully realised.                                                                                                                                                                                                      |                         |                        |                     |                                                             |                                       |
| Voted . . . . .                                                                                                                                                                                                      | —1,60,000               | ..                     | +1,60,000           | ..                                                          | +1,60,000                             |
| Fully realised. See Comments.                                                                                                                                                                                        |                         |                        |                     |                                                             |                                       |

(e) Voted by the Legislative Assembly on 15th February.

| Major Head and Sub head. |             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reapprop-<br>iation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |           |
|--------------------------|-------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------|-----------------------------------------|-----------|
|                          |             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                     | Rs.                                     |           |
| Totals                   | { Non-voted | Gross . . . . .         | 7,03,300               | 6,91,382              | —11,918                                                 | ..                                      | —11,918   |
|                          |             | Deductions . . . . .    | —6,560                 | —9,013                | —2,713                                                  | ..                                      | —2,713    |
|                          |             | Net . . . . .           | 6,97,000               | 6,82,369              | —14,631                                                 | ..                                      | —14,631   |
|                          | { Voted     | Gross . . . . .         | 98,71,654              | 97,18,485             | —1,53,169                                               | —58,097                                 | —95,172   |
|                          |             | Deductions . . . . .    | —9,76,654              | —9,34,377             | +42,277                                                 | +58,097                                 | +15,890   |
|                          |             | Net . . . . .           | 88,95,000              | 87,84,108             | —1,10,892                                               | ..                                      | —1,10,892 |

## NOTES.

1. (i) Subhead F.—Out of the lump grant of Rs. 1 lakh for temporary establishments in all Audit and Account Offices, allotments aggregating Rs. 99,509 were made to the circles noted below :—

|                                                                 | Rs.           |
|-----------------------------------------------------------------|---------------|
| Assam . . . . .                                                 | 2,498         |
| Bengal . . . . .                                                | 8,798         |
| Bombay . . . . .                                                | 5,008         |
| Central Provinces . . . . .                                     | 4,580         |
| Madras . . . . .                                                | 9,474         |
| Punjab . . . . .                                                | 18,100        |
| Office of the Auditor General . . . . .                         | 3,845         |
| Office of the Audit Officer, Indian Stores Department . . . . . | 19,161        |
| Office of the Director of Commercial Audit . . . . .            | 17,495        |
| Office of the Accountant General, Central Revenues . . . . .    | 10,552        |
|                                                                 | <u>99,509</u> |

(ii) The following statement shows (i) the distribution by Circles and by Subheads of the above allotment, and (ii) the final saving or excess which ultimately accrued in the Circles under the Subheads.

| Name of office<br>or<br>Province. | Subheads under which the allotments<br>were sanctioned.       | Amount of<br>allotment<br>sanctioned. | Net saving (—)<br>or excess (+)<br>under the sub-<br>heads as com-<br>pared with<br>modified<br>grant. |
|-----------------------------------|---------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|
|                                   |                                                               | Rs.                                   | Rs.                                                                                                    |
| Assam . . . . .                   | C. 1.—Pay of Establishments . . . . .                         | 2,498                                 | —323                                                                                                   |
| Bengal . . . . .                  | C. 1.—Pay of Establishments . . . . .                         | 8,798                                 | +24                                                                                                    |
| Bombay . . . . .                  | C. 1.—Pay of Establishments . . . . .                         | 4,000                                 | —65,264                                                                                                |
|                                   | C. 3.—Supplies and Services, and Con-<br>tingencies . . . . . | 1,008                                 | +1,173                                                                                                 |
| Central Provinces . . . . .       | C. 1.—Pay of Establishments . . . . .                         | 4,580                                 | —908                                                                                                   |
| Madras . . . . .                  | C. 1.—Pay of Establishments . . . . .                         | 9,474                                 | —1,013                                                                                                 |

| Name of office<br>or<br>Province.                          | Sub-heads under which the allotments<br>were sanctioned.             | Amount of<br>allotment<br>sanctioned. | Net saving(—),<br>or excess (+)<br>under the sub-<br>heads as com-<br>pared with<br>modified<br>grant. |         |
|------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|---------|
|                                                            |                                                                      |                                       | Rs.                                                                                                    | Rs.     |
| Punjab . . . .                                             | C. 1.—Pay of Establishments . . . .                                  | 900                                   |                                                                                                        | —41,279 |
|                                                            | D.—Establishment Charges, paid to<br>other Governments, etc. . . . . | 4,500                                 |                                                                                                        | ..      |
|                                                            | G.—Works . . . . .                                                   | 12,700                                |                                                                                                        | —972    |
| Office of the Auditor<br>General.                          | A. 2.—Pay of Establishments . . . .                                  | 3,845                                 |                                                                                                        | —16,113 |
| Office of Audit Officer,<br>Indian Stores Depart-<br>ment. | A. 2.—Pay of Establishments . . . .                                  | 19,161                                |                                                                                                        | —3,417  |
| Office of the Director of<br>Commercial Audit.             | C. 1.—Pay of Establishments . . . .                                  | 17,495                                |                                                                                                        | +307    |
| Office of the Accountant<br>General, Central<br>Revenues.  | C. 1.—Pay of Establishments . . . .                                  | 10,552                                |                                                                                                        | +627    |

The final savings which eventually accrued in Bombay and in the Office of the Auditor General (Sub-head A. 2) indicate that there was no real need for additional allotments from the "Reserve". In the Punjab the additional allotment obtained out of the "Reserve" was, however, justified in view of the fact that the actual savings did not materialise to the extent of the cut of Rs. 50,000 made for probable savings in the estimates of that Circle.

## IMPORTANT COMMENTS.

### *General.*

1. The original estimate for Voted expenditure was 1·5 per cent. short of requirements. With the supplementary grant of Rs. 2,43,000 obtained in February 1930, the excess was converted into a saving of 1·2 per cent. of the final grant, against 3 per cent. in the previous year. In the Non-voted Section of the Grant the saving during the year under report represents about 2 per cent. of the final appropriation against an excess of 0·5 per cent. in the previous year.

2. A. 2, & J.—Voted.—A supplementary grant for Rs. 78,000 was obtained under the Sub-head "A. 2. Pay of Establishments" to meet the lump cut for probable savings. As suggested in paragraph 28 of my Report for 1927-28 the supplementary appropriation might suitably have been taken (as was also approved by the Auditor General in paragraph 13 of his comments on the Report) against the specific subhead 'Deduct—Probable Savings'.

The final large savings under the Voted Section indicate that the supplementary grant for Rs. 78,000 obtained in February 1930, proved unnecessary.

## GRANT No. 43.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

| Major Head and Sub head.                                                                                                                                                                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                                     |
| <b>MAJOR HEAD "24—ADMINISTRATION OF JUSTICE".</b>                                                                                                                                                                                                                                                              |                              |                             |                       |                                                                     |                                         |
| A.—Law Officers—Paid to the Provincial Governments for services rendered to the Central Government by certain Law Officers: . . . . .                                                                                                                                                                          | 55,000                       | 53,331                      | —1,669                | ..                                                                  | —1,669                                  |
| C.—Other Charges . . . . .                                                                                                                                                                                                                                                                                     | ..                           | 2,313                       | +2,313                | ..                                                                  | +2,313                                  |
| Represents leave salary of an officer on Foreign Service debited through Exchange Accounts for adjustment towards the close of the year. The necessity for providing funds was brought to the notice of the Government of India on the 22nd February 1930, but no funds could be sanctioned at this late date. |                              |                             |                       |                                                                     |                                         |
| Total . . . . .                                                                                                                                                                                                                                                                                                | 55,000                       | 55,644                      | +644                  | ..                                                                  | +644                                    |



## GRANT No. 44.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

| Major Head and Subhead.                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
| MAJOR HEAD "26—POLICE."                                                                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—Baroda Cantonment Police:</b>                                                         |                         |                        |                       |                                                        |                                         |
| A. 1.—Pay of Establishments .                                                               | 6,000                   | 5,593                  | —407                  | —140                                                   | —267                                    |
| A. 2.—Establishment Charges<br>paid to other Govern-<br>ment, Departments,<br>etc . . . . . | 900                     | 839                    | —61                   | ..                                                     | —61                                     |
| A. 3.—Other Charges . . .                                                                   | 1,600                   | 1,324                  | —276                  | +140                                                   | —416                                    |
| The reappropriation sanctioned on 27th January was unnecessary.                             |                         |                        |                       |                                                        |                                         |
| <b>B.—Charges for Passport work done<br/>by the Police Department,<br/>Bombay:</b>          |                         |                        |                       |                                                        |                                         |
| <b>B. 1.—Pay of Establishments</b>                                                          |                         |                        |                       |                                                        |                                         |
| Non voted . . .                                                                             | 2,940                   | 2,588                  | —352                  | ..                                                     | —352                                    |
| Voted . . .                                                                                 | 5,460                   | 5,096                  | —364                  | ..                                                     | —364                                    |
| <b>B. 2.—Other Charges</b>                                                                  |                         |                        |                       |                                                        |                                         |
| Non-voted . . .                                                                             | 60                      | 46                     | —14                   | ..                                                     | —14                                     |
| Voted . . .                                                                                 | 1,540                   | 1,634                  | +94                   | ..                                                     | +94                                     |
| <b>C.—Lump Sum Charges paid to Pro-<br/>vincial Governments:</b>                            |                         |                        |                       |                                                        |                                         |
| C. 1.—Bombay . . . . .                                                                      | 61,000                  | 59,454                 | —1,546                | —1,000                                                 | —546                                    |
| <b>C. 2.—Bengal:</b>                                                                        |                         |                        |                       |                                                        |                                         |
| O. 93,000                                                                                   | } 96,000                | 90,930                 | —5,070                | —3,000                                                 | —2,070                                  |
| S. (a) 3,000                                                                                |                         |                        |                       |                                                        |                                         |
| C. 3.—United Provinces                                                                      | 9,000                   | 7,860                  | —1,140                | —900                                                   | —240                                    |

The supplementary grant was obtained to meet the expenditure on account of an honorarium of Rs. 5,000 to a retired Officer of the Bengal Government. This charge was, however, correctly debitable to subhead D and has been accounted for thereunder.

Under "cost of Policeguards" employed in escorting cash from Almora to the Imperial Institute of Veterinary Research, Muktesar.

| Major Head and Subhead.                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| C.—Lump Sum charges paid to Pro-<br>vincial Governments— <i>concd.</i> |                              |                             |                       |                                                             |                                         |
| C. 4.—Punjab. . . . .                                                  | 8,000                        | 7,269                       | —731                  | +260                                                        | —931                                    |
| Savings are mostly under pay of staff and also under contingencies.    |                              |                             |                       |                                                             |                                         |
| C. 5.—Bihar and Orissa . . . . .                                       | 2,000                        | 1,915                       | —85                   | —85                                                         | ..                                      |
| D.—Other Expenditure . . . . .                                         | 3,500                        | 8,041                       | +4,541                | +4,566                                                      | —25                                     |
|                                                                        |                              |                             | See C. 2.             |                                                             |                                         |
| Totals { <i>Non-voted</i> . . . . .                                    | 3,000                        | 2,631                       | —366                  | ..                                                          | —366                                    |
| { <i>Voted</i> . . . . .                                               | 1,95,000                     | 1,89,955                    | —5,045                | —219                                                        | —4,826                                  |

## NOTES.

*General.* The net amount surrendered out of the total voted savings of Rs. 5,045 (which represent 2·6 per cent. of the Grant) was only Rs. 219.

## GRANT No. 45—PORTS AND PILOTAGE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended in the Year ended 31 March 1930, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

| Major Head and Subhead.                                                                                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                     |
| <b>MAJOR HEAD.—“ 27—PORTS AND PILOTAGE.”</b>                                                                                                                                            |                              |                             |                       |                                                                         |                                         |
| <b>A.—Bengal Pilot Service :</b>                                                                                                                                                        |                              |                             |                       |                                                                         |                                         |
| A. 1.—Pay and Allowances of Officers and Men Afloat :                                                                                                                                   |                              |                             |                       |                                                                         |                                         |
| A. 1. (1).—Pay of Officers :                                                                                                                                                            |                              |                             |                       |                                                                         |                                         |
| Non-voted . . . . .                                                                                                                                                                     | 52,700                       | 51,544                      | —1,156                | ..                                                                      | —1,156                                  |
| Voted . . . . .                                                                                                                                                                         | 57,200                       | 56,223                      | —977                  | —700                                                                    | —472                                    |
| A. 1. (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                         | 61,800                       | 58,349                      | — 3,451               | —2,800                                                                  | —651                                    |
| Mainly due to reduced establishment charges on the working of the wireless installation of the pilot vessels, the estimate for which was raised by the Posts and Telegraphs Department. |                              |                             |                       |                                                                         |                                         |
| A. 1. (3).—Contingencies . . . . .                                                                                                                                                      | 18,700                       | 17,995                      | —705                  | —200                                                                    | —505                                    |
| A. 2.—Victualling Allowances of Officers and Men Afloat :                                                                                                                               |                              |                             |                       |                                                                         |                                         |
| Non-voted . . . . .                                                                                                                                                                     | 1,200                        | 1,200                       | ..                    | ..                                                                      | ..                                      |
| Voted . . . . .                                                                                                                                                                         | 35,700                       | 32,617                      | —3,083                | —2,814                                                                  | —269                                    |
| Reduction in the prices of provisions.                                                                                                                                                  |                              |                             |                       |                                                                         |                                         |
| A. 3.—Purchase of Marine Stores and Coal for the building repairs and outfit of ships and vessels :                                                                                     |                              |                             |                       |                                                                         |                                         |
| A. 3. (1).—Building, repairs and outfit of ships . . . . .                                                                                                                              | 1,50,200                     | 1,45,172                    | —5,028                | +253                                                                    | —5,281                                  |
| Smaller charges incurred for the repair of a steam launch.                                                                                                                              |                              |                             |                       |                                                                         |                                         |
| A. 3. (2).—Coal . . . . .                                                                                                                                                               | 75,900                       | 68,469                      | —6,531                | —4,753                                                                  | —1,778                                  |

Reduced consumption of coal.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess —<br>Saving —. | Net re-appropriation, withdrawal or surrender. | Remainder un-adjusted + or —. |
|-------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------|-------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                            | Rs.                           |

—Bengal Pilot Service—*contd.*

A. 4. —Pilotage and Pilot Establishments:

A. 4. (1). —Pay of Officers:

|              |          |            |          |         |    |         |
|--------------|----------|------------|----------|---------|----|---------|
| Non-voted O. | 7,80,000 | } 7,78,800 | 7,13,756 | —65,044 | .. | —65,044 |
| S. (a)       | —1,200   |            |          |         |    |         |

A large number of pilots was on leave out of India (Rs. 38,500) and the pay of some voted officers was provided under this head (Rs. 26,500). An anticipated saving of Rs. 51,600 was reported by the Bengal Government to the Government of India in December 1929. Out of this, a sum of Rs. 50,000 was set off against the probable saving under subhead 'O.'

|          |        |          |        |        |        |      |
|----------|--------|----------|--------|--------|--------|------|
| Voted O. | 48,000 | } 66,000 | 74,709 | +8,709 | +9,700 | —991 |
| S. (b)   | 18,000 |          |        |        |        |      |

See A. 4 (1).—Non-voted.

A. 4. (2).—Allowances.  
Honoraria, etc.

|              |        |          |        |        |    |        |
|--------------|--------|----------|--------|--------|----|--------|
| Non-voted O. | 31,800 | } 33,000 | 30,818 | —2,182 | .. | —2,182 |
| S. (a)       | 1,200  |          |        |        |    |        |

The supplementary appropriation for cost of passages proved unnecessary.

|       |        |        |        |       |     |
|-------|--------|--------|--------|-------|-----|
| Voted | 22,000 | 27,354 | +5,354 | 5,720 | 366 |
|-------|--------|--------|--------|-------|-----|

Higher travelling expenses of pilots.

|                           |       |       |        |       |    |
|---------------------------|-------|-------|--------|-------|----|
| A. 4. (3). —Contingencies | 4,700 | 9,094 | +4,394 | 4,394 | .. |
|---------------------------|-------|-------|--------|-------|----|

Due to the payment made to a Branch pilot in reimbursement of the expenses incurred by him for his defence in a court assembled under Act XII of 1859 to investigate the causes of an accident.

B.—Directions (Headquarters Establishments):

|                        |        |        |    |    |    |
|------------------------|--------|--------|----|----|----|
| B. 1.—Pay of officers. | 45,000 | 48,000 | .. | .. | .. |
|------------------------|--------|--------|----|----|----|

(a) Sanctioned on 5th February.

(b) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead.                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>B.—Direction (Headquarters Establishment—<i>concl'd.</i>)</b>                                                                                                                         |                         |                        |                       |                                                          |                                         |
| B. 2.—Pay of Establishments.                                                                                                                                                             | 700                     | 681                    | —19                   | —10                                                      | —0                                      |
| B. 3.—Allowances, Honoraria,<br>etc.                                                                                                                                                     |                         |                        |                       |                                                          |                                         |
| Non-voted <i>O.</i> 5,500                                                                                                                                                                | 6,930                   | 6,926                  | —4                    | ..                                                       | —4                                      |
| S. (a) 1,430                                                                                                                                                                             |                         |                        |                       |                                                          |                                         |
| Voted . . .                                                                                                                                                                              | 500                     | 1,490                  | +990                  | +890                                                     | +100                                    |
| Under-estimate in the absence of previous actuals.                                                                                                                                       |                         |                        |                       |                                                          |                                         |
| B. 4.—Contingencies . . .                                                                                                                                                                | 900                     | 1,336                  | +436                  | +1,170                                                   | —734                                    |
| See B. 3 (Voted.)                                                                                                                                                                        |                         |                        |                       |                                                          |                                         |
| <b>C.—Ports Establishments—Principal Officers and their Establishments:</b>                                                                                                              |                         |                        |                       |                                                          |                                         |
| C. 1.—Madras District:                                                                                                                                                                   |                         |                        |                       |                                                          |                                         |
| C. 1. (1).—Pay of Officers:                                                                                                                                                              |                         |                        |                       |                                                          |                                         |
| O. 10,000                                                                                                                                                                                | ..                      | ..                     | ..                    | ..                                                       | ..                                      |
| S. (b)—10,000                                                                                                                                                                            |                         |                        |                       |                                                          |                                         |
| C. 1. (2).—Grants-in-aid, Contributions, etc.                                                                                                                                            |                         |                        |                       |                                                          |                                         |
| O. 135                                                                                                                                                                                   | 35                      | ..                     | —35                   | ..                                                       | —35                                     |
| S. (c)—100                                                                                                                                                                               |                         |                        |                       |                                                          |                                         |
| C. 1. (3).—Other Charges:                                                                                                                                                                |                         |                        |                       |                                                          |                                         |
| Non-voted O. 525                                                                                                                                                                         | 25                      | ..                     | —25                   | ..                                                       | —25                                     |
| S. (c)—500                                                                                                                                                                               |                         |                        |                       |                                                          |                                         |
| Voted . . .                                                                                                                                                                              | 600                     | ..                     | —600                  | —600                                                     | ..                                      |
| Due to delay in effecting a complete separation between the central and Provincial Mercantile marine work and in establishing a separate Central Mercantile Marine Department at Madras. |                         |                        |                       |                                                          |                                         |
| C. 1. (4).—Establishment Charges paid to other Governments, Departments, etc.                                                                                                            | 3,400                   | ..                     | —3,400                | —3,400                                                   | ..                                      |

See C. 1. (3) Voted.

(a) Sanctioned on 7th March.

(b) " 22nd March.

(c) " 29th March (communicated by Finance Department on 17th April 1930.)

| Major Head and Subhead.                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                    | Rs.                     | Rs.                    | Rs.                 | Rs.                                                 | Rs.                                |
| C.—Ports Establishments,<br>etc.— <i>contd.</i>                                                                                                                                                    |                         |                        |                     |                                                     |                                    |
| C. 1.—Madras District— <i>concl.</i>                                                                                                                                                               |                         |                        |                     |                                                     |                                    |
| C. 1 (5).—Deduct— <i>Half share</i><br><i>recoverable from local</i><br><i>Government.</i>                                                                                                         |                         |                        |                     |                                                     |                                    |
| O. —5,660 } .. .. .                                                                                                                                                                                |                         |                        |                     |                                                     |                                    |
| S. (a) 5,660 }                                                                                                                                                                                     |                         |                        |                     |                                                     |                                    |
| C. 2.—Bombay District :                                                                                                                                                                            |                         |                        |                     |                                                     |                                    |
| C. 2. (1).—Pay of officers :                                                                                                                                                                       |                         |                        |                     |                                                     |                                    |
| O. 17,500 }                                                                                                                                                                                        |                         |                        |                     |                                                     |                                    |
| S. (b)—14,350 }                                                                                                                                                                                    | 3,150                   | 2,840                  | —310                | ..                                                  | —310                               |
| C. 2. (2).—Pay of Establishments                                                                                                                                                                   | 7,600                   | 1,528                  | —6,072              | —5,840                                              | —232                               |
| The Central Mercantile Marine Department at Bombay was opened at a later date than anticipated.                                                                                                    |                         |                        |                     |                                                     |                                    |
| C. 2. (3).—Grants-in-aid<br>contributions, etc. :                                                                                                                                                  |                         |                        |                     |                                                     |                                    |
| O. 600 }                                                                                                                                                                                           |                         |                        |                     |                                                     |                                    |
| S. (a)—400 }                                                                                                                                                                                       | 200                     | 100                    | —100                | ..                                                  | —100                               |
| C. 2. (4).—Other Charges :                                                                                                                                                                         |                         |                        |                     |                                                     |                                    |
| Non-voted O. 5,300 }                                                                                                                                                                               |                         |                        |                     |                                                     |                                    |
| S. (a)—4,296 }                                                                                                                                                                                     | 1,004                   | 811                    | —193                | ..                                                  | —193                               |
| Voted . . . . .                                                                                                                                                                                    | 33,000                  | 31,222                 | —6,778              | —4,000                                              | —2,778                             |
|                                                                                                                                                                                                    | See C. 2. (2).          |                        |                     |                                                     |                                    |
| C. 2. (5).—Deduct—<br>Amount recovered<br>for Light House<br>work . . . . .                                                                                                                        | —2,000                  | ..                     | +2,000              | —2,000                                              | ..                                 |
| No recovery was effected from the Light house Department owing to the principal Officer, Bombay not having been appointed <i>ex-officio</i> Superintendent of Light houses as originally proposed. |                         |                        |                     |                                                     |                                    |
| C. 3.—Karachi District :                                                                                                                                                                           |                         |                        |                     |                                                     |                                    |
| C. 3. (1).—Pay of officers :                                                                                                                                                                       |                         |                        |                     |                                                     |                                    |
| Non-voted O. 10,600 }                                                                                                                                                                              |                         |                        |                     |                                                     |                                    |
| S. (c)—10,600 }                                                                                                                                                                                    | ..                      | ..                     | ..                  | ..                                                  | ..                                 |
| Voted . . . . .                                                                                                                                                                                    | 600                     | 1,200                  | +600                | +600                                                |                                    |

Special pay was sanctioned for a voted officer due to delay in the centralisation of Mercantile Marine work.

(a) Sanctioned on 7th March.

(b) Sanctioned as follows :—20th December, Rs. —1,350 ; 22nd March, Rs. —13,000.

(c) Sanctioned on 22nd March.

| Major Head and Subhead.                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted |
|-----------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|----------------------------------------------------------------|------------------------------|
|                                                                                   | Rs.                     | Rs.                    | Rs.                 | Rs.                                                            | Rs.                          |
| C.—Ports Establishments, etc.—<br><i>concl.</i>                                   |                         |                        |                     |                                                                |                              |
| C. 3.—Karachi District—<br><i>concl.</i>                                          |                         |                        |                     |                                                                |                              |
| C. 3. (2).—Pay of Establishments.                                                 | 4,950                   | 3,639                  | —1,311              | —1,517                                                         | +206                         |
| Establishment of the Central Mercantile Marine Department at Karachi was delayed. |                         |                        |                     |                                                                |                              |
| C. 3 (3).—Grants-in-aid, Contributions, etc.                                      |                         |                        |                     |                                                                |                              |
| <i>O.</i> 300                                                                     | }                       | ..                     | ..                  | ..                                                             | ..                           |
| <i>S. (a)</i> —300                                                                |                         |                        |                     |                                                                |                              |
| C. 3. (4).—Other Charges ;                                                        |                         |                        |                     |                                                                |                              |
| <i>Non-voted O.</i> 900                                                           | }                       | ..                     | ..                  | ..                                                             | ..                           |
| <i>S. (a)</i> —900                                                                |                         |                        |                     |                                                                |                              |
| Voted . . . . .                                                                   | 5,250                   | 1,718                  | —3,532              | —3,845                                                         | +313                         |
| See C. 3 (2).                                                                     |                         |                        |                     |                                                                |                              |
| C. 3. (5).—Deduct.—Amount recovered for Lighthouse work . . . .                   | —1,500                  | ..                     | +1,500              | —1,500                                                         | ..                           |
| Lighthouse work was not done by the Ports and Pilotage Department during 1929-30. |                         |                        |                     |                                                                |                              |
| C; 4.—Aden District ;                                                             |                         |                        |                     |                                                                |                              |
| C. 4. (1).—Pay of Officers                                                        |                         |                        |                     |                                                                |                              |
| <i>O.</i> 4,500                                                                   | }                       | ..                     | ..                  | ..                                                             | ..                           |
| <i>S. (b)</i> —4,500                                                              |                         |                        |                     |                                                                |                              |
| C. 4. (2).—Pay of Establishments . . . . .                                        | 4,500                   | 5,215                  | +715                | +980                                                           | —265                         |
| Due to grant of officiating pay and leave salary.                                 |                         |                        |                     |                                                                |                              |
| C. 4. (3).—Grants-in-aid Contributions, etc.                                      |                         |                        |                     |                                                                |                              |
| <i>O.</i> 150                                                                     | }                       | 4,500                  | 4,188               | —312                                                           | ..                           |
| <i>S. (c)</i> 4,350                                                               |                         |                        |                     |                                                                |                              |
| C. 4. (4).—Other Charges :                                                        |                         |                        |                     |                                                                |                              |
| <i>Non-voted</i>                                                                  |                         |                        |                     |                                                                |                              |
| <i>O.</i> 350                                                                     | }                       | ..                     | 2,912               | +2,912                                                         | ..                           |
| <i>S. (c)</i> —350                                                                |                         |                        |                     |                                                                |                              |
| Provision for overtime allowance was made under "voted".                          |                         |                        |                     |                                                                |                              |
| Voted . . . . .                                                                   | 5,000                   | 2,547                  | —2,453              | —23                                                            | —2,476                       |
| See C. 4 (4).—Non-voted.                                                          |                         |                        |                     |                                                                |                              |

(a) Sanctioned on 29th March (communicated by Finance Department on 17th April 1930.)  
 (b) Sanctioned on 22nd March.  
 (c) Sanctioned on 7th March.

| Major Head and Subhead.                                                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| C.—Ports Establishments,<br>etc.— <i>contd.</i>                                                                                                                                               |                              |                             |                       |                                                            |                                         |
| C. 4.—Aden District— <i>concl'd.</i>                                                                                                                                                          |                              |                             |                       |                                                            |                                         |
| C. 4. (5).— <i>Deduct.</i> —Amount<br>recovered for Light-<br>house work . . . .                                                                                                              | —500<br>See C. 3 (5).        | ..                          | + 500                 | + 500                                                      | ..                                      |
| C. 5.—Calcutta District ;                                                                                                                                                                     |                              |                             |                       |                                                            |                                         |
| C. 5. (1).—Pay of Officers ;                                                                                                                                                                  |                              |                             |                       |                                                            |                                         |
| Non-voted O. 38,300                                                                                                                                                                           | 38,503                       | 38,502                      | —1                    | ..                                                         | —                                       |
| S. (a) 203                                                                                                                                                                                    |                              |                             |                       |                                                            |                                         |
| Voted . . . . .                                                                                                                                                                               | 4,500                        | 4,519                       | + 19                  | + 19                                                       | ..                                      |
| C. 5. (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                               | 27,000                       | 27,775                      | + 775                 | —1,058                                                     | —283                                    |
| Under leave salary.                                                                                                                                                                           |                              |                             |                       |                                                            |                                         |
| C. 5. (3).— <i>Grants-in-aid Con-<br/>tributions, etc.</i>                                                                                                                                    |                              |                             |                       |                                                            |                                         |
| O. 1,200                                                                                                                                                                                      | 1,213                        | 1,213                       | ..                    | ..                                                         | ..                                      |
| S. (b) 13                                                                                                                                                                                     |                              |                             |                       |                                                            |                                         |
| C. 5. (4).—Other Charges ;                                                                                                                                                                    |                              |                             |                       |                                                            |                                         |
| Non-voted O. 9,300                                                                                                                                                                            | 8,534                        | 8,293                       | —241                  | ..                                                         | —241                                    |
| S. (c) —766                                                                                                                                                                                   |                              |                             |                       |                                                            |                                         |
| Voted . . . . .                                                                                                                                                                               | 26,100                       | 23,014                      | — 3,086               | —1,220                                                     | —1,866                                  |
| Chiefly due to fewer Marine Courts of Enquiry having been held.                                                                                                                               |                              |                             |                       |                                                            |                                         |
| C. 5. (5).— <i>Deduct.</i> —Amount<br>recovered for Light-<br>house work ;                                                                                                                    |                              |                             |                       |                                                            |                                         |
| Non-voted . . . . .                                                                                                                                                                           | ..                           | —1,500                      | —1,500                | ..                                                         | —1,500                                  |
| Due to increased recovery for light house work and classification of the receipts under<br>voted and non-voted sections under orders of the Government of India communicated<br>in July 1930. |                              |                             |                       |                                                            |                                         |
| Voted . . . . .                                                                                                                                                                               | —2,000                       | —1,000                      | + 1,000               | ..                                                         | + 1,000                                 |
| See C. 5 (5)—Non-voted.                                                                                                                                                                       |                              |                             |                       |                                                            |                                         |
| C. 6.—Chittagong (Sub District):                                                                                                                                                              |                              |                             |                       |                                                            |                                         |
| C. 6. (1).—Pay of Officers                                                                                                                                                                    |                              |                             |                       |                                                            |                                         |
| O. 6,700                                                                                                                                                                                      | 6,200                        | 6,120                       | —80                   | ..                                                         | —80                                     |
| S. (d) —500                                                                                                                                                                                   |                              |                             |                       |                                                            |                                         |
| C. 6 (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                                | 6,100                        | 4,975                       | —1,125                | —800                                                       | — 325                                   |
| C. 6 (3).— <i>Grants-in-aid, Con-<br/>tributions, etc.</i> . . . .                                                                                                                            | 300                          | 300                         | ..                    | ..                                                         | ..                                      |

(a) Sanctioned as follows :—7th March, Rs. 110 ; 29th March, Rs. 93 (communicated by Finance Department on 17th April 1930).

(b) Sanctioned on 9th March (communicated by Finance Department on 17th April 1930).

(c) Sanctioned as follows :—7th March, Rs. —660 ; 6th March Rs. — 106 (communicated by Finance Department on 17th April 1930).

(d) Sanctioned on 22nd March.



| Major Head and Subhead.                                                                                                                                                                                                                                         | Final Appropriation. | Actual Expenditure. | Excess + Saving —. | Net reappropriation, withdrawal or surrender. | Remainder unadjusted + or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|--------------------|-----------------------------------------------|------------------------------|
|                                                                                                                                                                                                                                                                 | Rs.                  | Rs.                 | Rs.                | Rs.                                           | Rs.                          |
| C. —Ports Establishments, etc.— <i>contd.</i>                                                                                                                                                                                                                   |                      |                     |                    |                                               |                              |
| C. 6.—Chittagong (Sub-District) — <i>concl'd.</i>                                                                                                                                                                                                               |                      |                     |                    |                                               |                              |
| C. 6. (4).—Other Charges ;                                                                                                                                                                                                                                      |                      |                     |                    |                                               |                              |
| Non-voted O. 500 }<br>S. (a) —400 }                                                                                                                                                                                                                             | 100                  | 36                  | —64                | ..                                            | —64                          |
| Voted . . . . .                                                                                                                                                                                                                                                 | 3,600                | 3,580               | —20                | +800                                          | —820                         |
| The re appropriation of Rs. 800, sanctioned on 27th February for repairs and running expenses of the motor launch "Kismat" proved unnecessary as the actual expense was less than estimated.                                                                    |                      |                     |                    |                                               |                              |
| C. 6. (5).—Deduct.—Amount recovered for Lighthouse work . . . . .                                                                                                                                                                                               | ..                   | —600                | —600               | ..                                            | —600                         |
| See C. 5 (5).                                                                                                                                                                                                                                                   |                      |                     |                    |                                               |                              |
| C. 7.—Rangoon District ;                                                                                                                                                                                                                                        |                      |                     |                    |                                               |                              |
| C. 7. (1).—Pay of Officers ;<br>O. 35,640 }<br>S. (b) 2,454 }                                                                                                                                                                                                   | 38,094               | 37,453              | —641               | ..                                            | —641                         |
| C. 7. (2).—Pay of Establishments . . . . .                                                                                                                                                                                                                      | 28,498               | 19,360              | —9,138             | —9,116                                        | —22                          |
| Under additional establishment due to delay in the separation of central and Provincial Mercantile Marine work.                                                                                                                                                 |                      |                     |                    |                                               |                              |
| C. 7. (3).—Grants-in-Aid. Contributions, etc. . . . .                                                                                                                                                                                                           | 1,200                | 1,200               | ..                 | ..                                            | ..                           |
| C. 7. (4).—Other Charges ;                                                                                                                                                                                                                                      |                      |                     |                    |                                               |                              |
| Non-voted O. 7,970 }<br>S. (b) 15,177 }                                                                                                                                                                                                                         | 23,147               | 9,300               | —13,847            | ..                                            | —13,847                      |
| Additional funds obtained were not fully utilised as certain officers did not claim the Burma allowance during the year.                                                                                                                                        |                      |                     |                    |                                               |                              |
| Voted . . . . .                                                                                                                                                                                                                                                 | 7,302                | 10,008              | +2,706             | +2,460                                        | +246                         |
| Mainly due to the adjustment of one-third share of the rent of the building hired for the Central and Provincial establishment employed on Mercantile Marine work. The adjustment was made with reference to the decision arrived at in the course of the year. |                      |                     |                    |                                               |                              |
| C. 7. (5).—Deduct.—Share recovered from Provincial Government<br>O. .. }<br>S (c) —24,882 }                                                                                                                                                                     | —24,882              | —25,714             | —832               | ..                                            | —832                         |

(a) Sanctioned on 27th March (communicated by Finance Department on 17th April 1930).

(b) Sanctioned on 7th March.

(c) Sanctioned as follows :—7th March, Rs. —27,632 ; 29th March, Rs. 2,800 (communicated by Finance Department on 17th April 1930).

| Major Head and Subhead.                                                                                                                                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving | Net reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or -. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|--------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                | Rs.                                                 | Rs.                                |
| C. Ports Establishments, etc.— <i>concl.</i>                                                                                                                                                                          |                         |                        |                    |                                                     |                                    |
| C. 7.—Rangoon District— <i>concl.</i>                                                                                                                                                                                 |                         |                        |                    |                                                     |                                    |
| C. 7. (6).— <i>Deduct.</i> —Amount recovered for Light house work :                                                                                                                                                   |                         |                        |                    |                                                     |                                    |
| Non-voted . . .                                                                                                                                                                                                       | —5,000                  | —3,880                 | +1,120             | ..                                                  | +1,120                             |
| Provisional figures only were entered in the budget. The actual recovery was calculated after the close of the year on data furnished as to the time spent by the Principal officer and his staff on lighthouse work. |                         |                        |                    |                                                     |                                    |
| Voted . . .                                                                                                                                                                                                           | —3,000                  | —6,320                 | —3,320             | ..                                                  | —3,320                             |
| See C. 7. (6) Non-voted.                                                                                                                                                                                              |                         |                        |                    |                                                     |                                    |
| D.—Ports Establishments—Shipping Offices :                                                                                                                                                                            |                         |                        |                    |                                                     |                                    |
| D. 1.—Bombay District :                                                                                                                                                                                               |                         |                        |                    |                                                     |                                    |
| D. 1. (1).—Pay of Officers . . .                                                                                                                                                                                      | 37,160                  | 30,630                 | —6,530             | —950                                                | —5,580                             |
| Partly due to deputation and leave out of India of an officer.                                                                                                                                                        |                         |                        |                    |                                                     |                                    |
| D. 1. (2).—Pay of Establishments . . .                                                                                                                                                                                | 27,812                  | 28,237                 | +425               | +1,410                                              | —985                               |
| D. 1. (3).—Other Charges . . .                                                                                                                                                                                        | 36,810                  | 35,947                 | +863               | +1,485                                              | —2,348                             |
| The re-appropriation of Rs. 3,245 sanctioned on 29th March (included in the net modification of Rs. 1,485) proved unnecessary as savings accrued against the original grant on several items of a fluctuating nature. |                         |                        |                    |                                                     |                                    |
| D. 2.—Calcutta District :                                                                                                                                                                                             |                         |                        |                    |                                                     |                                    |
| D. 2. (1).—Pay of Officers . . .                                                                                                                                                                                      | 39,800                  | 39,814                 | +14                | +14                                                 | ..                                 |
| D. 2. (2).—Pay of Establishments . . .                                                                                                                                                                                | 27,600                  | 29,737                 | +2,137             | +2,137                                              | ..                                 |
| Partly under temporary establishment (Rs. 1,000) and partly under additional staff sanctioned during the year (Rs. 1,000).                                                                                            |                         |                        |                    |                                                     |                                    |
| D. 2. (3).—Other Charges . . .                                                                                                                                                                                        | 30,500                  | 9,020                  | —880               | —699                                                | —181                               |
| E.—Ports Establishments—Ship Survey Department :                                                                                                                                                                      |                         |                        |                    |                                                     |                                    |
| E. 1.—Bombay District :                                                                                                                                                                                               |                         |                        |                    |                                                     |                                    |
| E. 1. (1).—Pay of Officers                                                                                                                                                                                            |                         |                        |                    |                                                     |                                    |
| O. 75,612 } . . .                                                                                                                                                                                                     | 76,308                  | 74,196                 | —2,112             | ..                                                  | —2,112                             |
| S. (a) 696 } . . .                                                                                                                                                                                                    |                         |                        |                    |                                                     |                                    |
| E. 1. (2).—Pay of Establishments . . .                                                                                                                                                                                | 8,324                   | 7,659                  | —665               | ..                                                  | —665                               |

(a) Sanctioned on 7th March.

| Major Head and Subhead.                                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                  | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| E.—Ports Establishments—Ship Survey<br>Department— <i>contd.</i> |                         |                        |                       |                                                        |                                    |
| E. 1.—Bombay District— <i>concl'd.</i>                           |                         |                        |                       |                                                        |                                    |
| E. 1. (3).—Allowances, Honoraria, etc. :                         |                         |                        |                       |                                                        |                                    |
| Non-voted O. 34,158 }<br>S. (a)—3,530 }                          | 30,628                  | 29,303                 | —1,325                | —                                                      | —1,325                             |
| Voted . . . . .                                                  | 666                     | 593                    | —73                   | ..                                                     | —73                                |
| E. 1. (4).—Contingencies .                                       | 6,200                   | 5,686                  | —514                  | ..                                                     | —514                               |
| E. 1. (5).—Grants-in-aid, Contributions, etc. . . .              | 2,400                   | 2,400                  | ..                    | ..                                                     | ..                                 |
| E. 1. (6).—Deduct—Amount recovered from provincial Government .  | —4,169                  | —3,373                 | +796                  | ..                                                     | +796                               |
| Small recovery due to smaller expenditure.                       |                         |                        |                       |                                                        |                                    |
| E. 2.—Karachi District :                                         |                         |                        |                       |                                                        |                                    |
| E. 2. (1).—Pay of Officers .                                     | 14,600                  | 14,405                 | —195                  | ..                                                     | —195                               |
| E. 2. (2).—Pay of Establishments . . . . .                       | 3,750                   | 3,455                  | —295                  | ..                                                     | —295                               |
| E. 2. (3).—Allowances, Honoraria, etc.                           |                         |                        |                       |                                                        |                                    |
| Non-voted . . . . .                                              | 3,930                   | 2,344                  | —1,586                | ..                                                     | —1,586                             |
| The provision for travelling allowance remained unutilised.      |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                  | 48                      | 48                     | ..                    | ..                                                     | ..                                 |
| E. 2. (4).—Contingencies .                                       | 605                     | 394                    | —211                  | ..                                                     | —211                               |
| Result of economy.                                               |                         |                        |                       |                                                        |                                    |
| E. 2. (5).—Grants-in-aid, Contributions, etc. .                  | 600                     | 600                    | —                     | —                                                      | ..                                 |
| E. 2. (6).—Deduct—Amount recovered from Provincial Government .  | —1,206                  | —1,021                 | +185                  | ..                                                     | +185                               |
| See E. 1. (6).                                                   |                         |                        |                       |                                                        |                                    |

(a) Sanctioned as follows :—7th March, Rs.—1,430 ; 29th March Rs —2,100 (communicated by Finance Department on 17th April 1930.)

| Major Head and Subhead.                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| E.—Ports Establishment—Ship Survey<br>Department— <i>contd.</i>                                                                             |                         |                        |                       |                                                        |                                         |
| E. 3.—Calcutta District ;                                                                                                                   |                         |                        |                       |                                                        |                                         |
| E. 3. (1).—Pay of Officers                                                                                                                  |                         |                        |                       |                                                        |                                         |
| <i>O.</i> 79,900                                                                                                                            | 83,830                  | 79,330                 | —4,500                | ..                                                     | —1,500                                  |
| <i>S. (a)</i> 3,930                                                                                                                         |                         |                        |                       |                                                        |                                         |
| The supplementary appropriation sanctioned for the leave salary of an officer was not required as the latter was not drawn during the year. |                         |                        |                       |                                                        |                                         |
| E. 3. (2).—Pay of Establishments                                                                                                            | 9,200                   | 7,737                  | —1,463                | —1,309                                                 | —154                                    |
| E. 3. (3).—Allowances, Honorary, etc.                                                                                                       |                         |                        |                       |                                                        |                                         |
| <i>O.</i> 22,800                                                                                                                            | 23,811                  | 23,204                 | —607                  | ..                                                     | —607                                    |
| <i>S. (b)</i> 1,011                                                                                                                         |                         |                        |                       |                                                        |                                         |
| E. 3. (4).—Contingencies                                                                                                                    | 8,500                   | 6,435                  | —2,065                | ..                                                     | —2,065                                  |
| Mainly due to less expenditure on repairs and outfit of a launch (Rs. 1,200), and reduced consumption of coal (Rs. 900).                    |                         |                        |                       |                                                        |                                         |
| E. 3. (5).—Grants-in-aid, Contributions, etc.                                                                                               | 2,400                   | 2,400                  | ..                    | ..                                                     | ..                                      |
| E. 3. (6).—Deduct.—Amount recovered from provincial Governments :                                                                           |                         |                        |                       |                                                        |                                         |
| Non-voted                                                                                                                                   | —27,600                 | —27,125                | +475                  | ..                                                     | +475                                    |
| Voted                                                                                                                                       | —5,800                  | —4,724                 | +1,076                | ..                                                     | +1,076                                  |
| Due to less expenditure chiefly under E. 3 (2) and E. 3 (4).                                                                                |                         |                        |                       |                                                        |                                         |
| E. 4.—Chittagong (Sub District) :                                                                                                           |                         |                        |                       |                                                        |                                         |
| E. 4. (1).—Establishment and other Charges paid to other Governments, Departments, etc.                                                     | 1,000                   | 1,000                  | ..                    | ..                                                     | .                                       |
| E. 5.—Rangoon District :                                                                                                                    |                         |                        |                       |                                                        |                                         |
| E. 5. (1).—Pay of Officers                                                                                                                  |                         |                        |                       |                                                        |                                         |
| <i>O.</i> 18,000                                                                                                                            | 30,320                  | 30,320                 | ..                    | ..                                                     | ..                                      |
| <i>S. (c)</i> 12,320                                                                                                                        |                         |                        |                       |                                                        |                                         |
| E. 5. (2).—Pay of Establishments                                                                                                            | 200                     | ..                     | —200                  | ..                                                     | —200                                    |
| Due to non-entertainment of a peon.                                                                                                         |                         |                        |                       |                                                        |                                         |

(a) Sanctioned as follows :—7th March, Rs. 3,850 ; 29th March Rs. 80 (communicated by Finance Department on 17th April 1930.)

(b) Sanctioned as follows :—7th March, Rs. 1,091 ; 29th March Rs. —80 (communicated by the Finance Department on 7th April 1930.)

(c) Sanctioned on 7th March

| Major Head and Subhead.                                                                                                                     | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjuste<br>+or—. |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|-------------------------------|
|                                                                                                                                             | Rs.                     | Rs.                         | Rs.                   | Rs.                                                                | Rs.                           |
| <b>E.—Ports Establishments—Ship Survey Department—<i>concl'd.</i></b>                                                                       |                         |                             |                       |                                                                    |                               |
| <b>E. 5.—Rangoon District—<i>concl'd.</i></b>                                                                                               |                         |                             |                       |                                                                    |                               |
| <i>E. 5. (3).—Allowances, Hono-<br/>raria, etc.</i>                                                                                         |                         |                             |                       |                                                                    |                               |
| O. 3,590                                                                                                                                    | 17,734                  | 12,062                      | —5,672                | ..                                                                 | —5,672                        |
| S. (a) 14,144                                                                                                                               |                         |                             |                       |                                                                    |                               |
| The additional funds obtained were not fully utilised as certain officers did not claim the Burma allowance during the year.                |                         |                             |                       |                                                                    |                               |
| <i>E. 5. (4).—Grants-in-aid, Con-<br/>tributions, etc.</i>                                                                                  |                         |                             |                       |                                                                    |                               |
| O. 600                                                                                                                                      | 1,200                   | 1,200                       | ..                    | —                                                                  | —                             |
| S. (a) 600                                                                                                                                  |                         |                             |                       |                                                                    |                               |
| <i>E. 5. (5).—Deduct.—Amount<br/>recovered from Provin-<br/>cial Government</i>                                                             |                         |                             |                       |                                                                    |                               |
| O. ..                                                                                                                                       | —25,564                 | —23,310                     | : 2,254               | ..                                                                 | +2,254                        |
| S. (b) —25,564                                                                                                                              |                         |                             |                       |                                                                    |                               |
| Represents recovery of 55 per cent. of the cost of the Joint staff from the Provincial Government. The recovery fell short of expectations. |                         |                             |                       |                                                                    |                               |
| <b>F.—Training Ship :</b>                                                                                                                   |                         |                             |                       |                                                                    |                               |
| <b>F. 1.—Pay of Officers</b>                                                                                                                |                         |                             |                       |                                                                    |                               |
| <i>Non-voted</i> O. 22,200                                                                                                                  | 20,400                  | 20,400                      | ..                    | ..                                                                 | ..                            |
| S. (c) —1,800                                                                                                                               |                         |                             |                       |                                                                    |                               |
| Voted . . . . .                                                                                                                             | 44,921                  | 42,245                      | —2,676                | —2,600                                                             | —76                           |
| <b>F. 2.—Pay of Establishments .</b>                                                                                                        | 37,950                  | 35,477                      | —2,473                | —2,350                                                             | —123                          |
| <b>F. 3.—Allowances, Honoraria,<br/>etc.</b>                                                                                                |                         |                             |                       |                                                                    |                               |
| <i>Non-voted</i> O. 1,700                                                                                                                   | 2,000                   | 2,074                       | +74                   | ..                                                                 | +74                           |
| S. (d) 300                                                                                                                                  |                         |                             |                       |                                                                    |                               |
| Voted . . . . .                                                                                                                             | 23,381                  | 18,051                      | —5,330                | —4,900                                                             | —430                          |
| Smaller expenditure on fees owing to short attendance at meetings of the Governing Body.                                                    |                         |                             |                       |                                                                    |                               |

(a) Sanctioned on 7th March.

(b) Sanctioned as follows :—7th March, Rs. —27,064; 29th March, Rs. 1,500 (communicated by Finance Department on 17th April 1930).

(c) Sanctioned as follows :—4th December, Rs. —300; 22nd March, Rs. —1,500 (communicated by Finance Department on 17th April 1930).

(d) Sanctioned on 4th December.

| Major Head and Subhead.                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                     | Rs.                          | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>F.—Training Ship :—<i>comhd.</i></b>                                             |                              |                             |                       |                                                          |                                         |
| <b>F. 4.—Supplies and services :</b>                                                |                              |                             |                       |                                                          |                                         |
| F. 4. (1).—Boarding of Cadets . . . . .                                             | 23,000                       | 20,688                      | —2,312                | —2,310                                                   | —2                                      |
| Due to favourable purchase of a cadets mess,                                        |                              |                             |                       |                                                          |                                         |
| F. 4. (2).—Prizes, Education, Instruments and Books . . . . .                       | 5,610                        | 5,104                       | —506                  | —495                                                     | —11                                     |
| F. 4. (3).—Recreation and Sports . . . . .                                          | 2,938                        | 2,962                       | +24                   | ..                                                       | +24                                     |
| F. 4. (4).—Stores and Water . . . . .                                               | 16,000                       | 45,733                      | —297                  | ..                                                       | —267                                    |
| F. 4. (5).—Maintenance charges (annual repairs and docking) . . . . .               | 25,000                       | 35,022                      | +10,022               | +10,840                                                  | —818                                    |
| Due to extra maintenance work necessitated during the dry docking in December 1929. |                              |                             |                       |                                                          |                                         |
| F. 4. (6).—Mooring Hire . . . . .                                                   | 1,400                        | 1,535                       | +135                  | +150                                                     | —15                                     |
| Due to an increase in the charge for mooring.                                       |                              |                             |                       |                                                          |                                         |
| F. 4. (7).—Miscellaneous . . . . .                                                  | 1,500                        | 1,661                       | +161                  | +50                                                      | +111                                    |
| Unforeseen expenditure.                                                             |                              |                             |                       |                                                          |                                         |
| F. 4. (8).—Laundry . . . . .                                                        | 800                          | 516                         | —284                  | —235                                                     | —49                                     |
| Over-estimated due to lack of experience.                                           |                              |                             |                       |                                                          |                                         |
| F. 5.—Contingencies . . . . .                                                       | 2,600                        | 2,859                       | +259                  | +250                                                     | +9                                      |
| Increased expenditure on service postage and local purchase of stationery.          |                              |                             |                       |                                                          |                                         |
| F. 7.— <i>Grants-in-aid, Contribution, etc.</i> . . . . .                           | 600                          | 600                         | ..                    | ..                                                       | ..                                      |
| <b>G.—Miscellaneous :</b>                                                           |                              |                             |                       |                                                          |                                         |
| G. 1.—Pay of Officers . . . . .                                                     | 4,760                        | 4,753                       | —7                    | ..                                                       | —7                                      |
| G. 2.—Pay of Establishments . . . . .                                               | 780                          | 751                         | —29                   | ..                                                       | —29                                     |
| G. 3.—Allowances, Honoraria, etc. . . . .                                           | 2,220                        | 2,051                       | —169                  | ..                                                       | —169                                    |
| G. 4.—Contingencies . . . . .                                                       | 240                          | 1,987                       | —1,747                | +2,700                                                   | —953                                    |

Due to charges incurred in connection with salvage of wrecks in the Bombay Presidency which were not provided for in the Central budget as they were previously borne, by the Northern and Southern Group Ports Fund.

| Major Head and Subhead.                                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure.  | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|--------|---------|
|                                                                                                                                                                 | Rs.                     | Rs.                     | Rs.                   | Rs.                                                    | Rs.                                     |        |         |
| <b>I.—Marine Engineering State Scholarships . . . . .</b>                                                                                                       | 4,500                   | 3,624                   | —876                  | —850                                                   | —26                                     |        |         |
| Savings occurred mainly in the provision for passage of scholars (Rs. 254), advertising charges and contingencies (Rs. 250) and travelling allowance (Rs. 300). |                         |                         |                       |                                                        |                                         |        |         |
| <b>M.—English Charges (High Commissioner) on Stores, etc. . . . .</b>                                                                                           | 2,000                   | 891                     | —1,109                | ..                                                     | —1,109                                  |        |         |
| Payments amounting to Rs. 200 carried forward to 1930-31. Balance of saving due to rounding of the grant                                                        |                         |                         |                       |                                                        |                                         |        |         |
| <b>N.—Loss or Gain by Exchange . . . . .</b>                                                                                                                    | ..                      | 6                       | +6                    | +10                                                    | —4                                      |        |         |
| <b>O.—Deduct.—Probable Savings ;</b>                                                                                                                            |                         |                         |                       |                                                        |                                         |        |         |
| <i>Non-voted . . . . .</i>                                                                                                                                      | —50,000                 | ..                      | +50,000               | ..                                                     | +50,000                                 |        |         |
| Fully realised.                                                                                                                                                 |                         |                         |                       |                                                        |                                         |        |         |
| Voted . . . . .                                                                                                                                                 | —7,000                  | ..                      | +7,000                | +7,000                                                 | ..                                      |        |         |
| <hr/>                                                                                                                                                           |                         |                         |                       |                                                        |                                         |        |         |
| <b>Totals . {</b>                                                                                                                                               | <i>Non-voted {</i>      | <i>Gross . . .</i>      | 13,07,596             | 12,60,350                                              | —47,246                                 | ..     | —47,246 |
|                                                                                                                                                                 |                         | <i>Deductions . . .</i> | —83,046               | —82,129                                                | +917                                    | ..     | +917    |
|                                                                                                                                                                 |                         | <i>Net . . .</i>        | 12,24,550             | 11,78,221                                              | —46,329                                 | ..     | —46,329 |
|                                                                                                                                                                 | <i>Voted {</i>          | <i>Gross . . .</i>      | 11,27,175             | 10,86,702                                              | —40,473                                 | —4,000 | —36,473 |
|                                                                                                                                                                 |                         | <i>Deductions . . .</i> | —20,175               | —16,438                                                | +3,737                                  | +4,000 | —263    |
|                                                                                                                                                                 |                         | <i>Net . . .</i>        | 11,07,000             | 10,70,264                                              | —36,736                                 | ..     | —3,736  |

## IMPORTANT COMMENTS.

### General.

The saving in the Voted grant which comes to about 3 per cent. is mainly due to delay in establishing the Central Mercantile Marine Department at Bombay, Karachi and Madras.

In the Non-voted section the saving is about 3.8 per cent. and is chiefly due to the additional funds obtained for the payment of Burma allowance not having been fully utilised.

### Sanction to reappropriation.

It will appear from the footnotes showing the dates of sanction to certain modifications in the non-voted appropriations relating to some sub-heads

under the grant [*e.g.*, C1(3), C3(3), etc.], that the dates of sanction differ from the dates on which they were communicated by the Government of India, Finance Department.

It appears that some of the modifications were actually sanctioned by the Government of India, Commerce Department under their own powers, but were communicated to audit through the Government of India, Finance Department.

It seems desirable that only those modifications, which are not within the competence of the Commerce Department to sanction, should in future be communicated through the Government of India, Finance Department so as to secure uniformity in the exhibition of these modifications in the Appropriation Accounts as suggested in my comments below the Account for Ecclesiastical. Strictly speaking too, copies of sanctions endorsed by the Finance Department after the close of the year should not be treated as amounting to sanction by that Department (and exhibited in column 2 of the appropriation account), as modifications cannot be sanctioned after the financial year has closed.



## GRANT No. 46—LIGHT HOUSES AND LIGHTSHIPS.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Granted, to pay the salaries and other Expenses in connection with LIGHTHOUSES AND LIGHTSHIPS.

| Major Head and Sub head.                                                                                                                                                                                                                                                                                                                                                                             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess<br>Saving | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------|-----------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                      | Rs.                     | Rs.                    | Rs.              | Rs.                                                 | Rs.                              |
| <b>MAJOR HEAD No. 27—(1) LIGHT HOUSES AND LIGHTSHIPS.</b>                                                                                                                                                                                                                                                                                                                                            |                         |                        |                  |                                                     |                                  |
| <b>A.—Direction (Head Quarters) Establishments:</b>                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                  |                                                     |                                  |
| <b>A. 1.—Pay of officers</b>                                                                                                                                                                                                                                                                                                                                                                         |                         |                        |                  |                                                     |                                  |
| Non-voted (a) . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 12,899                  | 12,494                 | 6                | ..                                                  | —6                               |
| Sum (a) 12,899                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                  |                                                     |                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | 57,100                  | 20,800                 | 36,300           | —35,433                                             | —867                             |
| The saving is mainly due to (a) pay of the Inspector of Light Houses (Head Quarters) being treated as "non-voted charge" (Rs. 12,000), (b) non-appointment of the Inspector of Light Houses Rangoon during the course of the year (Rs. 12,000) and (c) late appointment of the two Foremen mechanics, and their pay not being charged to this head as they were classified as non-gazetted officers. |                         |                        |                  |                                                     |                                  |
| <b>A. 2.—Pay of Establishments</b>                                                                                                                                                                                                                                                                                                                                                                   | 20,800                  | 15,244                 | 5,556            | 5,245                                               | —314                             |
| Due mainly to the non-employment of the full complement of sanctioned staff.                                                                                                                                                                                                                                                                                                                         |                         |                        |                  |                                                     |                                  |
| <b>A. 3.—Allowances, Honoraria, etc.</b>                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                  |                                                     |                                  |
| Non-voted (a) . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 1,500                   | 1,500                  | ..               | ..                                                  | ..                               |
| Sum (a) 1,500                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                  |                                                     |                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | 26,000                  | 13,436                 | 12,564           | 11,120                                              | —1,444                           |
| Due to less touring. The saving was surrendered to the Finance Department on the 15th March 1930, but was not accepted being too late.                                                                                                                                                                                                                                                               |                         |                        |                  |                                                     |                                  |
| <b>A. 4.—Supplies and Services</b>                                                                                                                                                                                                                                                                                                                                                                   | 2,000                   | 1,750                  | 250              | ..                                                  | —250                             |
| Due to allowances of the Inspector of Lighthouses being treated as non-voted (Rs. 5,000) and to late or non-appointment of staff (Rs. 7,000).                                                                                                                                                                                                                                                        |                         |                        |                  |                                                     |                                  |
| <b>A. 5.—Contingencies</b>                                                                                                                                                                                                                                                                                                                                                                           | 2,000                   | 4,109                  | 2,109            | 2,560                                               | —391                             |
| Mainly to heavy expenditure on advertisement in connection with the recruitment of the Foremen Mechanics not foreseen in Budget.                                                                                                                                                                                                                                                                     |                         |                        |                  |                                                     |                                  |
| <b>A. 6.—Contribution to Depreciation Fund</b>                                                                                                                                                                                                                                                                                                                                                       | 1,24,000                | 1,07,555               | 16,445           | ..                                                  | —16,445                          |
| Over-estimated.                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                  |                                                     |                                  |

| Major Head and Sub head.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Direction (Head Quarters) Estab-<br/>lishment—<i>contd.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>A. 7.—Contributions to Additions and<br/>Replacements Reserve Fund</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1,13,000                     | 80,323                      | —32,677               | ..                                                          | —32,677                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             | <i>Vide A. 6.</i>     |                                                             |                                         |
| <b>A. 8.—Cost of Account and Audit<br/>Staff . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 14,000                       | 10,464                      | —3,536                | ..                                                          | —3,536                                  |
| The actual cost worked out by the Director of Commercial Audit after the close of the year fell short of the Budget provision made by the Department.                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>A. 9.—Pensionary Charges . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 21,000                       | 18,132                      | —2,868                | +15,200                                                     | —18,068                                 |
| The basis on which the contribution was to be calculated not being settled at the time of the budget, an exact estimate could not be framed. The reappropriation of Rs. 15,200 was not utilised due to the decision that the Lighthouse Department should pay pensionary contributions only in respect of the staff as from the 1st April 1929, <i>i.e.</i> , the date of commercialisation of the Department. As the decision was arrived at after the close of the year the final saving could not be surrendered. |                              |                             |                       |                                                             |                                         |
| <b>A. 10.—Contribution by Government<br/>to Provident Fund</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6,000                        | 880                         | —5,120                | —3,800                                                      | —1,320                                  |
| Over-estimated in the absence of definite information.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| <b>A. 11.—Cost of portion of Commerce<br/>Department Establishments.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             | 13,500                       | 12,683                      | —817                  | —600                                                        | —217                                    |
| <b>A. 12.—Overhead charges</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <i>Non-voted . . . . .</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ..                           | 3,880                       | +3,880                | ..                                                          | +3,880                                  |
| The decision that the contribution on account of the pay and allowances of the Principal officers, Mercantile Marine Department should be treated as "non-voted" and not a "voted" charge was arrived at late after the close of the year.                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| <i>Voted . . . . .</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25,000                       | 15,870                      | —9,130                | —1,800                                                      | —7,330                                  |
| The decision regarding the actual contribution payable was arrived at after the close of the year.                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| <b>A. 13.—Contribution to General Re-<br/>serve Fund of Light houses and<br/>Lightships . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                | 1,26,800                     | 5,57,518                    | +4,30,718             | ..                                                          | +4,30,718                               |
| Due to the receipts realised being more and the expenditure less than originally anticipated. The net excess remained uncovered as the commercial accounts of the Lighthouse Department were prepared, under the rules governing that Department, after the close of the Government accounts for March Final, when the true position was known.                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <b>A. 14.—Other Establishments (includ-<br/>ing charges incurred in England) ..</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              | 6,153                       | +6,153                | +4,600                                                      | +1,553                                  |

See A. 16. The expenditure includes exchange.

| Major Head and Subhead.                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                     |
| <b>A.—Direction (Head Quarters) Establishments—<i>concd.</i></b>                                                                                                                                                            |                         |                        |                      |                                                        |                                         |
| A. 15.— <i>Deduct.</i> —English Charges (High Commissioner) on Establishment . . . . .                                                                                                                                      | ..                      | 6,153                  | —6,153               | ₹—4,600                                                | ₹—1,553                                 |
| See A. 14.                                                                                                                                                                                                                  |                         |                        |                      |                                                        |                                         |
| A. 16.—English Charges (High Commissioner) on Establishment. . .                                                                                                                                                            | ..                      | 6,102                  | +6,102               | +4,600                                                 | ₹+1,502                                 |
| Allowances and travelling expenses, and expenditure connected with two recruitments, provision for which was originally made in grant No. 85. The appropriation in this grant was only advised after the close of the year. |                         |                        |                      |                                                        |                                         |
| A. 17.—Loss or Gain by Exchange . . . . .                                                                                                                                                                                   | ..                      | 51                     | +51                  | ..                                                     | +51                                     |
| <b>B.—Madras District : Light Houses<br/>—Working Expenses :</b>                                                                                                                                                            |                         |                        |                      |                                                        |                                         |
| B. 1.—Pay of Establishments . . . . .                                                                                                                                                                                       | 33,750                  | 39,851                 | +6,101               | ..                                                     | +6,101                                  |
| Due chiefly to the adjustment of pay and allowances of the light keepers attached to the lighthouses at Vakalapudi and Madras. <i>See Notes.</i>                                                                            |                         |                        |                      |                                                        |                                         |
| B. 2.—Allowances, Honoraria, etc . . . . .                                                                                                                                                                                  | 10,400                  | 11,324                 | +924                 | +450                                                   | +474                                    |
| Due to more expenditure under "Allowances" than anticipated.                                                                                                                                                                |                         |                        |                      |                                                        |                                         |
| B. 3.—Supplies and Services . . . . .                                                                                                                                                                                       | 17,150                  | 11,598                 | —5,552               | —2,400                                                 | —3,152                                  |
| Due to less expenditure under repairs to Light-houses as these were completed before they were handed over to the Central Government on 1st April 1929. Why the final saving was not surrendered remains unexplained.       |                         |                        |                      |                                                        |                                         |
| B. 4.—Contributions . . . . .                                                                                                                                                                                               | 3,000                   | 3,651                  | +651                 | +450                                                   | +201                                    |
| B. 5.—Grants-in-aid, Contributions, etc. . . . .                                                                                                                                                                            | 1,500                   | 3,000                  | ₹+1,500              | +1,500                                                 | ..                                      |
| Due to increase in the payment of the annual contribution for the up-keep of the light house at Madras.                                                                                                                     |                         |                        |                      |                                                        |                                         |
| B. 6.—Miscellaneous . . . . .                                                                                                                                                                                               | 200                     | 45                     | —155                 | ..                                                     | —155                                    |
| B. 7.— <i>Deduct.</i> —Establishment charges recovered from the Minor Ports Fund . . . . .                                                                                                                                  | ..                      | —10,840                | —10,840              | ..                                                     | ₹—10,840                                |

The recoveries represent the cost of pay and allowances, etc., of the Light-keepers at Vakalapudi and Madras. *See Notes.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>C.—Bombay District :—Light Houses—</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| Working Expenses:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12,656                  | 7,696                  | —4,960                | —3,381                                                 | —1,579                                  |
| Due to reduction of establishment at the Oyster Rock Lighthouse.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| C. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,400                   | 1,481                  | —1,919                | —1,735                                                 | —184                                    |
| Due to reduction of establishment at the Oyster Rock Lighthouse and consequent smaller expenditure on allowances.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| C. 3.—Supplies and Services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 6,601                   | 8,096                  | +1,495                | +4,021                                                 | —2,526                                  |
| Represents mainly additional expenditure on repairs to Lighthouses. The net saving is due to economy, and to the expenditure on the supply of water for which provision originally existed under this head, having been classified under "C. 4."                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| C. 4.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ..                      | 1,167                  | +1,167                | +1,165                                                 | +2                                      |
| Represents expenditure on the supply of water to the Lighthouse crew, for which provision was made under "C. 3".                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| C. 5.—Grants-in-aid, Contributions, etc. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 6,843                   | 7,820                  | +977                  | +978                                                   | —1                                      |
| Due to increased expenditure on grants-in-aid to local lights.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| <b>D.—Karachi District :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| D. 1.—Light Houses—Working Expenses:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| D. 1. (1).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 7,000                   | 6,907                  | —93                   | —69                                                    | —24                                     |
| D. 1 (2).—Supplies and Services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 13,700                  | 14,320                 | +620                  | +3,100                                                 | —2,480                                  |
| Due mainly to the payment of Rs. 2,285 to the Port Trust, Karachi, being the amount drawn from the Treasury for payment to the Port Trust defalcated by a clerk in the Office of the Port Officer Karachi in 1927-28. The excess was partially counterbalanced by a saving of Rs. 1,670 owing to the non-utilisation of the provision for telephone rent, the expenditure thereon having been debited under "D. 1 (3)". The additional appropriation which was intended to meet extra expenditure on stores, repairs, etc., proved largely unnecessary. |                         |                        |                       |                                                        |                                         |
| D. 1 (3).—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 800                     | 4,914                  | +4,114                | +2,486                                                 | +1,628                                  |
| Due to the loss on the defalcations in the Port Office, Karachi, in 1927-28 (Rs. 2,786) and the expenditure on telephone rent for which provision existed under "D. 1 (2)" having been debited to this head (Rs. 1,670). The excess was partially counterbalanced by smaller expenditure on other items of contingent expenditure (Rs. 342). The amount re-appropriated (Rs. 2,486) to meet the ultimate excess was inadequate.                                                                                                                         |                         |                        |                       |                                                        |                                         |
| D. 1 (4).—Deduct.—Amount recovered from other Governments, Departments, etc. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | ..                      | —66                    | —66                   | ..                                                     | —66                                     |
| Represents recovery of a moiety of the maintenance charges of the Indus Beacons, from the Indus River Commission.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|--------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

**D.—Karachi District—concl'd.**

D. 2.—Light Ships—Working Expenses :

|                                           |        |        |        |        |     |
|-------------------------------------------|--------|--------|--------|--------|-----|
| D. 2 (1).—Pay of Establishments . . . . . | 12,280 | 11,199 | —1,081 | —1,153 | +72 |
|-------------------------------------------|--------|--------|--------|--------|-----|

|                                           |        |        |      |      |      |
|-------------------------------------------|--------|--------|------|------|------|
| D. 2 (2).—Supplies and Services . . . . . | 19,000 | 18,799 | —201 | +600 | —801 |
|-------------------------------------------|--------|--------|------|------|------|

The additional appropriation was obtained to meet extra expenditure necessitated by the vessel remaining in dock longer than anticipated, and proved unnecessary as savings accrued in the original provision owing to smaller expenditure on rations.

|                                   |     |     |      |      |     |
|-----------------------------------|-----|-----|------|------|-----|
| D. 2 (3).—Contingencies . . . . . | 720 | 300 | —420 | —400 | —20 |
|-----------------------------------|-----|-----|------|------|-----|

Due mainly to the non-utilisation of the provision for compensations under the Workmen's Compensation Act.

**E.—Aden District :—Light Houses—Working Expenses :**

|                                       |       |       |      |    |      |
|---------------------------------------|-------|-------|------|----|------|
| E. 1.—Pay of Establishments . . . . . | 7,838 | 7,450 | —388 | .. | —388 |
|---------------------------------------|-------|-------|------|----|------|

|                                           |    |       |        |        |      |
|-------------------------------------------|----|-------|--------|--------|------|
| E. 2.—Allowances, Honoraria, etc. . . . . | .. | 4,219 | +4,219 | +3,834 | +385 |
|-------------------------------------------|----|-------|--------|--------|------|

Represents expenditure on ration allowances to Mechanics (Rs. 360) and the Light-house crew (Rs. 2,209) for which provision existed under "E. 1" and "E. 3" respectively and also on allowance paid to the Manager of the Perim Coal Company, for acting as the Customs Collector, Perim for collection of light dues (Rs. 1,650).

|                                       |       |       |      |      |        |
|---------------------------------------|-------|-------|------|------|--------|
| E. 3.—Supplies and Services . . . . . | 3,862 | 4,346 | +484 | —803 | +1,287 |
|---------------------------------------|-------|-------|------|------|--------|

Partly due to (i) under—estimates for consumable stores and (ii) inclusion of expenditure on repairs to the Light Keeper's quarters for which no provision was made. The net reappropriation of Rs. 803 was not, therefore, justified.

|                               |        |        |        |      |      |
|-------------------------------|--------|--------|--------|------|------|
| E. 4.—Contingencies . . . . . | 24,800 | 23,550 | —1,250 | —629 | —621 |
|-------------------------------|--------|--------|--------|------|------|

|                                                  |       |       |        |        |      |
|--------------------------------------------------|-------|-------|--------|--------|------|
| E. 5.—Grants-in-aid, Contributions, etc. . . . . | 4,500 | 5,845 | +1,345 | +1,610 | —265 |
|--------------------------------------------------|-------|-------|--------|--------|------|

Represents an increase in the contribution for the up-keep of the Ras Marshag Light at Aden.

**F.—Calcutta District :**

Light Houses—Working Expenses:

|                                       |       |       |      |      |     |
|---------------------------------------|-------|-------|------|------|-----|
| F. 1.—Pay of Establishments . . . . . | 4,000 | 3,204 | —796 | —697 | —99 |
|---------------------------------------|-------|-------|------|------|-----|

Budget included Rs. 624 on account of provision allowance which is correctly adjustable under F. 2.

| Major Head and Subhead.                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —.                                                                                                                                                                                                      | Net<br>reappro-<br>priation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------|
|                                                                                                    | Rs.                          | Rs.                         | Rs.                                                                                                                                                                                                                        | Rs.                                                                 | Rs.                                     |
| <b>F.—Calcutta District—concl'd.</b>                                                               |                              |                             |                                                                                                                                                                                                                            |                                                                     |                                         |
| Light houses—Working Expenses—concl'd.                                                             |                              |                             |                                                                                                                                                                                                                            |                                                                     |                                         |
| F. 2.—Allowances, Honoraria,<br>etc. . . . .                                                       | 100                          | 620                         | +520                                                                                                                                                                                                                       | +624                                                                | —104                                    |
|                                                                                                    |                              |                             | See F. 1.                                                                                                                                                                                                                  |                                                                     |                                         |
| F. 3.—Supplies and Services . . . . .                                                              | 1,162                        | ..                          | —1,162                                                                                                                                                                                                                     | ..                                                                  | —1,162                                  |
|                                                                                                    |                              |                             | No expenditure was incurred.                                                                                                                                                                                               |                                                                     |                                         |
| F. 4.—Contingencies . . . . .                                                                      | 2,678                        | 1,135                       | —1,543                                                                                                                                                                                                                     | —168                                                                | —1,375                                  |
|                                                                                                    |                              |                             | Mainly due to non-utilisation of the provision for installation of telephone connection between False point Light House and the nearest Port Office.                                                                       |                                                                     |                                         |
| F. 5.—Establishment Charges,<br>etc., paid to Other Gov-<br>ernments, Departments,<br>etc. . . . . | 1,060                        | 1,228                       | +168                                                                                                                                                                                                                       | +168                                                                | ..                                      |
|                                                                                                    |                              |                             | Payment of compensatory allowance to the Sub-Assistant Surgeon on the False Point Light House was not provided in the original estimates.                                                                                  |                                                                     |                                         |
| <b>G.—Rangoon District :</b>                                                                       |                              |                             |                                                                                                                                                                                                                            |                                                                     |                                         |
| G. 1.—Light Houses—Working<br>Expenses :                                                           |                              |                             |                                                                                                                                                                                                                            |                                                                     |                                         |
| G. 1 (1).—Pay of Establish-<br>ments . . . . .                                                     | 40,088                       | 44,348                      | +4,260                                                                                                                                                                                                                     | +4,300                                                              | —40                                     |
|                                                                                                    |                              |                             | Due mainly to the cost of relief light keepers for local lights having been provisionally met from Central Funds instead of from Local Funds pending complete separation of the relief staff for general and local lights. |                                                                     |                                         |
| G. 1 (2).—Allowances, Honora-<br>ria, etc. . . . .                                                 | 9,114                        | 10,161                      | +1,047                                                                                                                                                                                                                     | +1,170                                                              | —123                                    |
|                                                                                                    |                              |                             | See Sub-Head G. 1. (1).                                                                                                                                                                                                    |                                                                     |                                         |
| G. 1 (3).—Supplies and Services . . . . .                                                          | 41,708                       | 65,230                      | +23,522                                                                                                                                                                                                                    | +22,675                                                             | +847                                    |
|                                                                                                    |                              |                             | Due mainly to larger expenditure on repairs.                                                                                                                                                                               |                                                                     |                                         |
| G. 1 (4).—Contingencies . . . . .                                                                  | 100                          | 82                          | —18                                                                                                                                                                                                                        | ..                                                                  | —18                                     |
| <b>G. 2.—Light ships Working Ex-<br/>penses :</b>                                                  |                              |                             |                                                                                                                                                                                                                            |                                                                     |                                         |
| G. 2 (1).—Pay of Officers . . . . .                                                                | 19,116                       | 17,962                      | —1,154                                                                                                                                                                                                                     | —940                                                                | —214                                    |
| G. 2. (2).—Pay of Establish-<br>ments . . . . .                                                    | 25,279                       | 25,134                      | —145                                                                                                                                                                                                                       | —719                                                                | +574                                    |
| G. 2 (3).—Allowances, Hono-<br>raria, etc. . . . .                                                 | 7,790                        | 8,832                       | +1,042                                                                                                                                                                                                                     | +1,499                                                              | —457                                    |
|                                                                                                    |                              |                             | Mainly due to amount payable in lieu of rations to two Relief lightship officers having originally been provided for under "Supplies and Services" instead of under this head.                                             |                                                                     |                                         |

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal + or —<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|---------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                           | Rs.                                     |

G.—Rangoon District—*concl'd.*G. (2).—Light Ship's Working  
Expenses—*concl'd.*

G. 2. (4).—Supplies and Services    1,11,305    74,556    —36,749    —32,974    —3,775

Mainly due to (i) the fact that a sum of Rs. 10,400 set aside for the replacement of the anchor and cables of the lightvessel "Sarauti" was not required during the year (ii) smaller expenditure on repairs (Rs. 6,000) owing to postponement and (iii) on stores (Rs. 19,000).

G. 2 (5).—Contingencies    .    6,300    5,964    —336    ..    —336

G. 2 (6).—Grants-in-aid, contributions, etc.    .    4,000    4,236    +236    +236    ..

G. 2 (7).—Establishment Charges paid to other Governments, etc.    .    75,000    54,129    —20,871    —2,500    —18,371

Due to smaller expenditure on vessels employed in tending lights than anticipated. See Notes.

|        |   |           |            |           |           |           |                   |
|--------|---|-----------|------------|-----------|-----------|-----------|-------------------|
| Totals | { | Non-voted | 18,309     | 19,411    | +1,111    | ..        | +1,111            |
|        |   | Voted :   | Gross      | 10,90,000 | 13,85,482 | +2,95,482 | —28,800 +3,24,282 |
|        |   |           | Deductions | ..        | —17,059   | —17,059   | —4,600 —12,459    |
|        |   |           | Net        | 10,90,000 | 13,68,423 | +2,78,423 | —33,400 +3,11,823 |

## NOTES.

"B. 1. Pay of Establishments" and "B. 7. Deduct—Establishment charges, etc."—The final excess under the former and the unrectified saving under the latter were due to failure to secure necessary provision of funds by reappropriation during the year under both the heads though the adjustment was anticipated in January 1930.

G. 2 (7).—The savings suggest that a larger amount could have been offered for surrender.

## IMPORTANT COMMENTS.

The voted excess during the year is about 25.5 per cent. of the total grant and indicates defective budgeting and control. The failure in estimating the requirements under sub-head A.-13 either originally or subsequently is mainly responsible for the excess under the Grant.

In the non-voted section also the excess represents about 6 per cent. of the final appropriation and is contributed chiefly by the uncovered excess of Rs. 3,880 under sub-head A.-12.

2. This was the first year of the new Grant, which possibly accounts for the defective budgeting mentioned above.

## GRANT No. 47.—SURVEY OF INDIA.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

| Major Head and Subhead.                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess or<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. + or —. | Remainder<br>adjusted |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------------|----------------------------------------------------------------|-----------------------|
|                                                                                                                         | Rs.                     | Rs.                    | Rs.                    | Rs.                                                            | Rs.                   |
| <b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".</b>                                                                          |                         |                        |                        |                                                                |                       |
| <b>A.—Controlling and Administrative Staff :</b>                                                                        |                         |                        |                        |                                                                |                       |
| A. 1.—Pay of Officers.                                                                                                  |                         |                        |                        |                                                                |                       |
| Non-voted . . . . .                                                                                                     | 1,27,700                | 1,29,642               | +1,942                 | +2,000                                                         | —58                   |
| Leave salary was drawn by one officer in India.                                                                         |                         |                        |                        |                                                                |                       |
| Voted. . . . .                                                                                                          | 15,500                  | 18,137                 | +2,637                 | +2,000                                                         | +637                  |
| Due to payment of leave salary of an officer.                                                                           |                         |                        |                        |                                                                |                       |
| A. 2.—Allowances, Honoraria, etc. :                                                                                     |                         |                        |                        |                                                                |                       |
| Non-voted . . . . .                                                                                                     | 15,500                  | 20,947                 | +5,447                 | +5,700                                                         | —252                  |
| Under "cost of passages."                                                                                               |                         |                        |                        |                                                                |                       |
| Voted . . . . .                                                                                                         | 3,100                   | 3,102                  | +2                     | ..                                                             | +2                    |
| <b>B.—Headquarters offices :</b>                                                                                        |                         |                        |                        |                                                                |                       |
| B. 1.—Pay of Officers.                                                                                                  |                         |                        |                        |                                                                |                       |
| Non-voted . . . . .                                                                                                     | 73,500                  | 78,834                 | +5,334                 | +5,300                                                         | +34                   |
| A non-voted officer was posted in place of a voted officer budgeted for.                                                |                         |                        |                        |                                                                |                       |
| Voted. . . . .                                                                                                          | 1,38,900                | 1,34,782               | —4,118                 | —2,000                                                         | —2,118                |
| B. 2.—Pay of Establishments                                                                                             |                         |                        |                        |                                                                |                       |
| Non-voted . . . . .                                                                                                     | 36,400                  | 36,333                 | —67                    | ..                                                             | —67                   |
| Voted. . . . .                                                                                                          | 6,92,300                | 6,90,501               | —1,799                 | ..                                                             | —1,799                |
| B. 3.—Allowances, Honoraria, etc.                                                                                       |                         |                        |                        |                                                                |                       |
| Non-voted . . . . .                                                                                                     | 28,400                  | 24,252                 | —4,148                 | —4,000                                                         | —148                  |
| Mainly to non-payment of house rent allowance to certain officers whose families did not come out to India (Rs. 3,600). |                         |                        |                        |                                                                |                       |
| Voted . . . . .                                                                                                         | 46,400                  | 42,169                 | —4,231                 | ..                                                             | —4,231                |
| Provision for house rent allowance of two draftsmen, who could not be appointed during the year, was not utilised.      |                         |                        |                        |                                                                |                       |
| B. 4.—Customs Duty on Stores                                                                                            | 15,900                  | 10,343                 | —5,557                 | ..                                                             | —5,557                |
| Certain Stores indented for from England were not received during the year.                                             |                         |                        |                        |                                                                |                       |



| Major Head and Subhead. | Final<br>Appropriation | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                    | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                |

B.—Headquarters offices :—*concl.*

|                                             |        |        |        |        |         |
|---------------------------------------------|--------|--------|--------|--------|---------|
| B. 5.—Other Supplies and Services . . . . . | 90,900 | 81,467 | —9,433 | +2,900 | —11,533 |
|---------------------------------------------|--------|--------|--------|--------|---------|

Due to economy in the use of Chemical and printing materials (Rs. 3,400) and adjustment of charges for construction and repairs under the separate subhead "D. D. Works" (about Rs. 6,000). See Notes.

|                               |        |        |        |    |        |
|-------------------------------|--------|--------|--------|----|--------|
| B. 6.—Contingencies . . . . . | 90,900 | 89,116 | —1,784 | .. | —1,784 |
|-------------------------------|--------|--------|--------|----|--------|

|                               |    |     |      |      |    |
|-------------------------------|----|-----|------|------|----|
| B. 7.—Grants-in-aid . . . . . | .. | 600 | +600 | +600 | .. |
|-------------------------------|----|-----|------|------|----|

Represents charges on account of contributions for passages of Military officers on probation in Civil employ.

## C.—Mathematical Instrument Office :

## C. 1.—Pay of Officers.

|                            |       |        |        |        |     |
|----------------------------|-------|--------|--------|--------|-----|
| <i>Non-voted</i> . . . . . | 9,600 | 11,070 | +1,470 | +1,500 | —30 |
|----------------------------|-------|--------|--------|--------|-----|

Due to leave out of India of an officer for a shorter period than originally contemplated.

|                 |        |        |      |    |      |
|-----------------|--------|--------|------|----|------|
| Voted . . . . . | 24,800 | 24,522 | —278 | .. | —278 |
|-----------------|--------|--------|------|----|------|

|                                       |          |          |        |        |     |
|---------------------------------------|----------|----------|--------|--------|-----|
| C. 2.—Pay of Establishments . . . . . | 2,08,700 | 2,14,368 | +5,668 | +5,700 | —32 |
|---------------------------------------|----------|----------|--------|--------|-----|

Under temporary establishment.

C. 3.—Allowances, Honoraria,  
etc.

|                            |       |        |     |    |     |
|----------------------------|-------|--------|-----|----|-----|
| <i>Non-voted</i> . . . . . | 2,000 | +1,987 | —13 | .. | —13 |
|----------------------------|-------|--------|-----|----|-----|

|                |       |        |        |        |      |
|----------------|-------|--------|--------|--------|------|
| Voted. . . . . | 9,000 | 11,425 | +2,425 | +2,600 | —175 |
|----------------|-------|--------|--------|--------|------|

Due mainly to large expenditure on overtime work.

|                                        |        |        |        |      |        |
|----------------------------------------|--------|--------|--------|------|--------|
| C. 4.—Customs Duty on Stores . . . . . | 45,000 | 35,215 | —9,785 | —600 | —9,185 |
|----------------------------------------|--------|--------|--------|------|--------|

Certain stores indented for from England were not received during the year.

|                                             |        |        |        |        |        |
|---------------------------------------------|--------|--------|--------|--------|--------|
| C. 5.—Other Supplies and Services . . . . . | 94,500 | 86,025 | —8,475 | —2,000 | —6,475 |
|---------------------------------------------|--------|--------|--------|--------|--------|

Smaller expenditure on extra departmental charges owing to a fall in the demand for manufactured instruments and other stores.

|                               |        |        |         |         |        |
|-------------------------------|--------|--------|---------|---------|--------|
| C. 6.—Contingencies . . . . . | 35,900 | 16,028 | —19,872 | —13,800 | —6,072 |
|-------------------------------|--------|--------|---------|---------|--------|

Due to non-utilisation of the provision for rent of office buildings as it was decided by the Director of Commercial Audit that no adjustment was required to be made in this connection during the year.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess —<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>Un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>D.—Survey Parties—General :</b>                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| <b>D. 1.—Pay of Officers</b>                                                                                                                                                                                                                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                              | 4,23,900                     | 4,17,118                    | —6,782               | —5,500                                                      | —1,282                                  |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                                  | 5,90,500                     | 5,55,433                    | —35,067              | ..                                                          | —35,067                                 |
| Partly to Suspension of an officer for about 11 months. (Rs. 11,000).                                                                                                                                                                                                                                                                                                   |                              |                             |                      |                                                             |                                         |
| <b>D. 2.—Pay of Establishments</b>                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                              | 23,300                       | 17,665                      | —5,635               | —5,600                                                      | —35                                     |
| Due to grant of leave out of India to one officer.                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| <i>Voted</i> . O. 15,90,500 } .                                                                                                                                                                                                                                                                                                                                         | 16,07,500                    | 16,93,831                   | +86,331              | +1,03,000                                                   | —16,669                                 |
| S. (a) 17,000 }                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| Mainly due to the employment of more temporary establishment than provided for to cope with additional paid for work received after the framing of the budget.                                                                                                                                                                                                          |                              |                             |                      |                                                             |                                         |
| <b>D. 3.—Allowances, Honoraria, etc.</b>                                                                                                                                                                                                                                                                                                                                |                              |                             |                      |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                              | 77,700                       | 89,846                      | +12,146              | ..                                                          | +12,146                                 |
| Due to larger expenditure for cost of passages of officers and their families. The excess remained uncovered as additional appropriation asked for from Government was not sanctioned.                                                                                                                                                                                  |                              |                             |                      |                                                             |                                         |
| <i>Voted</i> O. 5,55,800 }                                                                                                                                                                                                                                                                                                                                              | 5,75,800                     | 5,48,613                    | —27,187              | ..                                                          | —27,187                                 |
| S. (a) 20,000 }                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| Due to smaller expenditure on daily rates and rail fare on account of abandonment of surveys in Mari-Bugti area in the North-West Frontier (about Rs. 12,000), shorter field season in the Eastern Circle areas (about Rs. 5,000) and marching of khalasis in Burma instead of going by rail and steamer (about Rs. 9,700). The supplementary grant proved unnecessary. |                              |                             |                      |                                                             |                                         |
| <b>D. 4.—Purchase and Maintenance of Stores, tents, etc.</b>                                                                                                                                                                                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| O. 1,13,600 }                                                                                                                                                                                                                                                                                                                                                           | 1,23,600                     | 1,21,338                    | —2,262               | ..                                                          | —2,262                                  |
| S.(a) 10,000 }                                                                                                                                                                                                                                                                                                                                                          |                              |                             |                      |                                                             |                                         |
| <b>D. 5.—Conveyance of Tents, Stores, Records, etc.</b>                                                                                                                                                                                                                                                                                                                 |                              |                             |                      |                                                             |                                         |
| O. 3,00,900 }                                                                                                                                                                                                                                                                                                                                                           | 3,85,900                     | 3,75,272                    | —10,628              | ..                                                          | —10,628                                 |
| S. (a) 85,000 }                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| Mainly due to abandonment of Mari Bugti surveys in North-West Frontier and also operations on the Burma Frontier.                                                                                                                                                                                                                                                       |                              |                             |                      |                                                             |                                         |
| <b>D. 6.—Jungle clearing and Line Cutting</b>                                                                                                                                                                                                                                                                                                                           |                              |                             |                      |                                                             |                                         |
| Cutting . . . . .                                                                                                                                                                                                                                                                                                                                                       | 39,000                       | 23,736                      | —15,264              | ..                                                          | —15,264                                 |
| Mainly due to the abandonment of forest surveys in Madras as decided by the local Government after the framing of the estimates.                                                                                                                                                                                                                                        |                              |                             |                      |                                                             |                                         |

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving -. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted.<br>+ or -. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                 |

**D.—Survey Parties—General:—concl'd.**

|                                   |           |          |         |        |         |
|-----------------------------------|-----------|----------|---------|--------|---------|
| D. 7.—Other Supplies and Services |           |          |         |        |         |
| O. 1,51,300 }<br>S. (a) 45,000 }  | 1,96,300  | 1,55,868 | -10,332 | -1,400 | -8,932  |
|                                   | See D. 5. |          |         |        |         |
| D. 8.—Contingencies               |           |          |         |        |         |
| O. 1,62,500 }<br>S. (a) 8,000 }   | 1,70,500  | 1,58,570 | -11,930 | ..     | -11,930 |

Due to smaller contingent expenditure as (i) general conditions proved to be easier in the localities of operations than contemplated at the time of framing the estimates and (ii) the Mari-Bugti and Burma Frontier surveys were abandoned. The Supplementary grant proved unnecessary.

|             |        |    |         |         |    |
|-------------|--------|----|---------|---------|----|
| D. 9.—Works | 18,600 | .. | -18,600 | -18,600 | .. |
|-------------|--------|----|---------|---------|----|

Due to adjustment of works expenditure under a separate minor head outside the charges of the Survey Department proper. See Sub-head "D. D. Works".

|                                |           |        |        |    |        |
|--------------------------------|-----------|--------|--------|----|--------|
| D. 10.—Warm clothing.          |           |        |        |    |        |
| O. 84,100 }<br>S. (a) 12,000 } | 96,100    | 87,708 | -8,392 | .. | -8,392 |
|                                | See D. 5. |        |        |    |        |
| D. 11.—Grants-in-aid           | ..        | 3,004  | +3,004 | .. | +3,004 |

See B. 7. The excess remained uncovered as additional appropriation asked for from Government was not sanctioned.

|             |    |        |         |         |        |
|-------------|----|--------|---------|---------|--------|
| D. D.—Works | .. | 22,676 | +22,676 | +24,600 | -1,924 |
|-------------|----|--------|---------|---------|--------|

See B. 5. and D. 9.

**E.—Deduct — Establishment and other charges recovered from other Governments, Departments, etc.:**

|                                                                                                                                                           |           |           |           |         |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|---------|-----------|
| E. 1.—Burma                                                                                                                                               | -1,40,000 | -4,30,971 | +9,020    | +10,000 | -971      |
| Due to abandonment of frontier surveys for political reasons.                                                                                             |           |           |           |         |           |
| E. 2.—Punjab                                                                                                                                              | -2,85,360 | -4,73,398 | -1,88,098 | -59,000 | -1,29,098 |
| Additional paid for work was received from the Punjab Government in connection with the Bhakra Dam Project after the framing of the estimates. See Notes. |           |           |           |         |           |
| E. 4.—Assam                                                                                                                                               | -6,600    | -7,191    | -591      | ..      | -591      |
| E. 5.—Bengal                                                                                                                                              | -3,000    | -3,000    | ..        | ..      | ..        |

(a) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead.                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                         | Rs.                                     |
| <i>E.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.—concl'd.</i>                                                           |                         |                        |                      |                                                             |                                         |
| E. 6.—Central Provinces                                                                                                                                                 | —22,910                 | —20,801                | +2,099               | +1,400                                                      | +699                                    |
| Less work was done.                                                                                                                                                     |                         |                        |                      |                                                             |                                         |
| E. 7.—Marine Department                                                                                                                                                 | —1,200                  | —1,200                 | ..                   | ..                                                          | ..                                      |
| E. 8.—Army Department                                                                                                                                                   | —1,43,400               | —1,36,739              | +6,661               | —30,000                                                     | +36,661                                 |
| Due to expenditure on cost of military escorts having proved less than that originally contemplated on account of the abandonment of the Mari-Bugti Surveys. See Notes. |                         |                        |                      |                                                             |                                         |
| E. 9.—East Indian Railway                                                                                                                                               | —11,300                 | —7,834                 | +3,466               | +4,600                                                      | —1,134                                  |
| Less work was done.                                                                                                                                                     |                         |                        |                      |                                                             |                                         |
| E. 10.—Hyderabad                                                                                                                                                        | —75,000                 | ..                     | +75,000              | +75,000                                                     | ..                                      |
| Due to payment of contribution for the year under report during the following year.                                                                                     |                         |                        |                      |                                                             |                                         |
| E. 11.—Behar and Orissa                                                                                                                                                 | —2,000                  | —2,000                 | ..                   | ..                                                          | ..                                      |
| E. 12.—Bombay                                                                                                                                                           | —2,49,200               | —1,97,913              | +51,287              | +35,000                                                     | +16,287                                 |
| Less work was done. See Notes.                                                                                                                                          |                         |                        |                      |                                                             |                                         |
| E. 13.—Mysore                                                                                                                                                           | —18,000                 | —18,000                | ..                   | ..                                                          | ..                                      |
| E. 14.—Miscellaneous re over-<br>ies from Provincial Gov-<br>ernments and other De-<br>partments for Survey<br>work                                                     | —1,50,000               | —3,47,110              | —1,97,110            | —1,30,000                                                   | —67,110                                 |
| Due to receipt of paid for work from the Khairpur State after the framing of the budget estimates.                                                                      |                         |                        |                      |                                                             |                                         |
| E. 15.—Recovered from Provin-<br>cial Governments for map<br>work done for them                                                                                         | —34,000                 | —36,000                | —2,000               | —2,000                                                      | ..                                      |
| Due to contemplated change in contributions from the Provincial Governments not having taken place during the year.                                                     |                         |                        |                      |                                                             |                                         |
| E. 16.—For Maps and Instru-<br>ments supplied to Survey<br>and other Public Depart-<br>ments                                                                            | —7,79,700               | —7,97,000              | —17,300              | +65,000                                                     | —82,300                                 |
| Due to larger demand for these articles than originally anticipated. See Notes.                                                                                         |                         |                        |                      |                                                             |                                         |
| F.—English charges (High Commission-<br>er) on Stores                                                                                                                   | 5,51,000                | 4,40,987               | —1,10,013            | —73,000                                                     | —37,013                                 |
| Saving made up approximately as follows :—(a) Reduction in indents (Rs. 38,000)<br>(b) reduction in prices (Rs. 8,000) and (c) carry over to 1930-31 (Rs. 64,000).      |                         |                        |                      |                                                             |                                         |
| G.—Loss or Gain by Exchange                                                                                                                                             | ..                      | 3,558                  | +3,558               | +1,400                                                      | +2,158                                  |
| See Paragraph 48, Chapter III of the Report.                                                                                                                            |                         |                        |                      |                                                             |                                         |

| Major Head and Subhead.     |                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>Un-<br>adjusted<br>+ or —. |
|-----------------------------|--------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------------|
|                             |                          | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                     |
| H.—Deduct—Probable savings. |                          |                         |                        |                      |                                                        |                                         |
| <i>Non-voted</i> . . . .    |                          | —22,000                 | ..                     | +22,000              | ..                                                     | +22,000                                 |
| Not realised.               |                          |                         |                        |                      |                                                        |                                         |
| Voted . . . .               |                          | —3,50,000               | ..                     | +3,50,000            | ..                                                     | +3,50,000                               |
| Fully realised.             |                          |                         |                        |                      |                                                        |                                         |
| Totals {                    | <i>Non-voted</i> . . . . | 7,96,000                | 8,31,298               | +35,298              | ..                                                     | +35,298                                 |
|                             | { Gross . . . .          | 55,16,600               | 56,74,890              | +1,58,290            | +30,000                                                | +1,28,290                               |
|                             | { Deductions . . . .     | —22,21,600              | —24,79,157             | —2,57,557            | —30,000                                                | —2,27,557                               |
|                             | { Net . . . .            | 32,95,000               | 31,95,733              | —99,267              | ..                                                     | —99,267                                 |

## NOTES.

1. *Losses*.—Rs. 608, representing mainly the value of certain articles lost or stolen, were written off.

2. The reappropriations under Subheads E. 2 and E. 12 sanctioned on 25th March proved insufficient.

3. B. 5.—The provision of 6,000 for petty construction and repairs was reappropriated to the Subhead D. D. Works. The reduced grant was subsequently augmented in February 1930 by a reappropriation of Rs. 8,100 in the circumstances explained below. On the advice of the Controller of Printing and Stationery it was contemplated that the Printing Office at Dehra Dun should be remodelled and equipped with better type of printing materials and the necessary grant was reappropriated to this head to meet the anticipated expenditure. Owing to financial stringency, however, the idea did not materialise and the reappropriation proved unnecessary.

4. E. 8.—The Military authorities agreed to contribute a sum of Rs. 30,000 to cover the cost of 2 rotary offset printing machines for the rapid production of maps required on mobilisation and the reappropriation was sanctioned by Finance Department on 27th November 1929 to cover the cost. The reappropriation ultimately proved to be unnecessary as excess occurred in the original grant.

5. E. 16.—Till late in the financial year, the demand for these articles showed a tendency towards decrease and consequently it was anticipated that the estimated amount of recoveries would not be realised. The reappropriation was accordingly sanctioned on 25th March 1930. But these anticipations did not prove to be correct.

## IMPORTANT COMMENTS.

The original estimate for the voted expenditure under the Grant, which included a lump cut of Rs. 3,50,000 for probable savings, was about 3 per cent. short of requirements. With the supplementary grant of Rs. 1,97,000 obtained in February, 1930, to restore in part the lump cut, the excess was converted into a saving of 3 per cent. of the final grant due mainly to reduced expenditure of about Rs. 1,10,000 under sub-head "F—English Charges (High Commissioner) on Stores".

2. In the non-voted section the result is not so satisfactory—the excess over the final appropriation being 4 per cent. during the year under report against a saving of 2 per cent. in 1928-29. This result is contributed mainly by (i) the nonrealisation of the lump cut of Rs. 22,000 made for probable savings and (ii) increased expenditure on cost of passages (*vide* sub-head D.-3). The probability of the excess under the latter, it is stated, was reported to the Government of India but an additional appropriation was not sanctioned.

## GRANT No. 48—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess<br>Saving | Net<br>+ reapprop-<br>—, priation,<br>— withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>— or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------|---------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.              | Rs.                                                                 | Rs.                                     |
| <b>MAJOR HEAD "30—SCIENTIFIC DE-<br/>PARTMENTS."</b>                                                                                                                                                                                                                     |                         |                        |                  |                                                                     |                                         |
| <b>A.—Poona Office :</b>                                                                                                                                                                                                                                                 |                         |                        |                  |                                                                     |                                         |
| A. 1.—Pay of Officers.                                                                                                                                                                                                                                                   |                         |                        |                  |                                                                     |                                         |
| <i>Non-voted</i> . O. 36,400 } 31,200                                                                                                                                                                                                                                    |                         | 30,328                 | —872             | —                                                                   | —872                                    |
| S. (a)—5,200 }                                                                                                                                                                                                                                                           |                         |                        |                  |                                                                     |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                          | 1,70,800                | 1,72,267               | +1,467           | +1,600                                                              | —133                                    |
| A. 2.—Pay of Establishments .                                                                                                                                                                                                                                            | 1,39,600                | 1,49,454               | +9,854           | +10,000                                                             | —146                                    |
| Due to transfer of certain posts from the Agra Office (Rs. 4,900) and increased cost of officiating arrangements in leave vacancies (Rs. 5,000).                                                                                                                         |                         |                        |                  |                                                                     |                                         |
| A. 3.—Allowances, Honoraria, etc.                                                                                                                                                                                                                                        |                         |                        |                  |                                                                     |                                         |
| <i>Non-voted</i> O. 8,800 } 6,800                                                                                                                                                                                                                                        |                         | 6,402                  | —398             | —111                                                                | —287                                    |
| S. (a)—2,000 }                                                                                                                                                                                                                                                           |                         |                        |                  |                                                                     |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                          | 14,800                  | 21,624                 | +6,824           | +6,930                                                              | —106                                    |
| Due mainly to (i) opening of a new office at Delhi in connection with the weekly aeroplane service (Rs. 2,000) (ii) payment of awards to observers for greater number of special observations called for on account of frequency of storms and for aviation (Rs. 3,500). |                         |                        |                  |                                                                     |                                         |
| A. 4.—Postage and Telephone charges . . . . .                                                                                                                                                                                                                            | 8,000                   | 7,710                  | —290             | ..                                                                  | —290                                    |
| A. 5.—Supplies and Services and Contingencies . . . . .                                                                                                                                                                                                                  | 77,100                  | 70,098                 | —7,002           | —7,000                                                              | —2                                      |
| Mainly due to adjustment of charges in connection with constructions and repair works under a separate subhead "K Works."                                                                                                                                                |                         |                        |                  |                                                                     |                                         |
| A. 6.—Works . . . . .                                                                                                                                                                                                                                                    | 43,000                  | ..                     | —43,000          | —43,000                                                             | ..                                      |
| Due to adjustment of charges under the separate subhead "K Works."                                                                                                                                                                                                       |                         |                        |                  |                                                                     |                                         |
| A. 7.—Deduct—Recoveries . . . . .                                                                                                                                                                                                                                        | —1,000                  | —582                   | +418             | ..                                                                  | +418                                    |
| Smaller recovery due to delay in printing of certain charts by the Central Printing office.                                                                                                                                                                              |                         |                        |                  |                                                                     |                                         |

(a) Sanctioned on 23th January.

| Major Head and Subhead.                                                                                                                                                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>Reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| B.—Weather and other telegram charges (including late fee charges, etc) . . . .                                                                                                                                           | 2,16,500                     | 2,16,135                    | —365                  | ..                                                          | —565                                    |
| C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island . . . . .                                                                                                                 | 1,500                        | 1,500                       | ..                    | ..                                                          | ..                                      |
| D.—Alipur Office:                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| D. 1.—Pay of Establishments . . . . .                                                                                                                                                                                     | 61,200                       | 61,407                      | +1,207                | +1,350                                                      | —143                                    |
| Due chiefly to increased cost of officiating arrangements in leave vacancies.                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| D. 2.—Allowances, Honoraria, etc. . . . .                                                                                                                                                                                 | 27,400                       | 24,152                      | —3,248                | —1,950                                                      | —1,298                                  |
| Due chiefly to suspension of intensive study of weather scheme.                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| D. 3.—Supplies and Services, and Contingencies . . . . .                                                                                                                                                                  | 29,700                       | 23,470                      | —6,230                | —6,200                                                      | —30                                     |
| Due to (i) non-utilisation of the provision for purchase of anemometers, etc., as the work of manufacture and repair of instruments was taken up at Headquarters (Rs. 2,500) (ii) and economy in expenditure (Rs. 3,700). |                              |                             |                       |                                                             |                                         |
| E.—Kodaikanal Observatory :                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| E. 1.—Pay of Establishments . . . . .                                                                                                                                                                                     | 14,800                       | 14,072                      | —728                  | —485                                                        | —243                                    |
| E. 2.—Allowances Honoraria, etc.—                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Non-voted O. 4,800 } . . . . .                                                                                                                                                                                            | 4,000                        | 4,111                       | +111                  | +111                                                        | ..                                      |
| S. (u)—800 } . . . . .                                                                                                                                                                                                    | ..                           | 1,753                       | +1,753                | +1,165                                                      | +588                                    |
| Voted . . . . .                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| Under travelling allowance. No provision was made as it was expected that the non-voted officer would be touring instead of the voted.                                                                                    |                              |                             |                       |                                                             |                                         |
| E. 3.—Supplies and Services, and Contingencies . . . . .                                                                                                                                                                  | 5,800                        | 5,238                       | —562                  | —430                                                        | —132                                    |
| F.—Madras Office and Observatory :                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| F. 1.—Pay of Establishments . . . . .                                                                                                                                                                                     | 11,800                       | 12,035                      | +235                  | +270                                                        | —35                                     |
| F. 2.—Allowances, Honoraria, etc. . . . .                                                                                                                                                                                 | 400                          | 761                         | +361                  | +400                                                        | —39                                     |
| Represents transfer travelling allowance.                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| F. 3.—Supplies and Services, and Contingencies . . . . .                                                                                                                                                                  | 5,200                        | 4,375                       | —825                  | —450                                                        | —375                                    |
| Due chiefly to economy.                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |

(a) Sanctioned on 28th January.



| Major Head and Subhead.                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>G.—Bombay Office and Observatory :</b>                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| G. 1.—Pay of Establishments .                                                                                                                                                                                              | 19,900                       | 21,765                      | +1,865                | +1,930                                                      | —65                                     |
| Mainly under temporary establishment (Rs. 1,300).                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| G. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                               | 2,600                        | 2,326                       | —274                  | ..                                                          | —274                                    |
| G. 3.—Supplies and Services,<br>and Contingencies. . . . .                                                                                                                                                                 | 11,900                       | 9,719                       | —2,181                | —1,930                                                      | —251                                    |
| Due mainly to non-payment of municipal taxes due to the decision of the Gov-<br>ernment of Bombay to pay the same in arrears and not in advance (Rs. 1,700)                                                                |                              |                             |                       |                                                             |                                         |
| <b>H.—Agra Aerological Observatory :</b>                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| H. 1.—Pay of Establishments .                                                                                                                                                                                              | 98,100                       | 96,334                      | —1,716                | ..                                                          | —1,716                                  |
| H. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                               | 15,000                       | 19,124                      | +4,124                | +6,200                                                      | —2,076                                  |
| Due mainly to increased expenditure on the inspection of pilot balloon stations and<br>for transfer of observers in connection with the Karachi-Delhi air route scheme (Rs. 6,000)                                         |                              |                             |                       |                                                             |                                         |
| H. 3.—Supplies and Services, and<br>contingencies . . . . .                                                                                                                                                                | 86,500                       | 81,618                      | —4,882                | —4,600                                                      | —282                                    |
| Charges on construction debited to subhead "K-Works" .                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <b>I.—Other Observatories . . . . .</b>                                                                                                                                                                                    | <b>56,800</b>                | <b>52,304</b>               | <b>—4,496</b>         | <b>—4,200</b>                                               | <b>—296</b>                             |
| The charges on account of petty construction and repairs were adjusted under the<br>separate subhead "K-Works" (Rs. 4,200).                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>J.—Karachi Air Service :</b>                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| J. 1.—Pay of Establishments .                                                                                                                                                                                              | 10,900                       | 13,847                      | +2,947                | +3,000                                                      | —53                                     |
| New posts were sanctioned for the provision of additional meteorological facilities<br>for the London-Karachi Air Service and the Bushire-Karachi-Delhi Aeroplane Service.                                                 |                              |                             |                       |                                                             |                                         |
| J. 2.—Allowances, Honoraria, etc.                                                                                                                                                                                          | 4,000                        | 6,239                       | +2,239                | +2,350                                                      | —111                                    |
| Due chiefly to payment of allowances to the additional staff for the new observa-<br>tories started during the year.                                                                                                       |                              |                             |                       |                                                             |                                         |
| J. 3.—Contingencies . . . . .                                                                                                                                                                                              | 6,700                        | 7,181                       | +481                  | +1,000                                                      | —519                                    |
| Increased expenditure on mast cables.                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <b>K—Works . . . . .</b>                                                                                                                                                                                                   | <b>84,064</b>                | <b>+84,064</b>              | <b>+84,200</b>        | <b>—136</b>                                                 |                                         |
| All works expenditure in connection with the construction of the Headquarters build-<br>ings at Poona and other petty construction and repairs provided for under separate<br>sub-heads were adjusted under this sub-head. |                              |                             |                       |                                                             |                                         |

| Major Head and Subhead.                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                     | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>L.—Deduct—</b> Establishment charges recovered from other Governments, Departments, etc. . . . . | —2,000                       | —1,500                      | +500                  | +500                                                        | ..                                      |
| Certain recoveries have been treated as receipts and not as deduction from expenditure.             |                              |                             |                       |                                                             |                                         |
| <b>M.—</b> English charges (High Commissioner) on Stores . . . . .                                  | 70,000                       | 70,040                      | +40                   | +8,300                                                      | —8,260                                  |
| The final saving is due to liabilities carried forward to 1930-31.                                  |                              |                             |                       |                                                             |                                         |
| <b>N.—</b> Loss or Gain by Exchange . . . . .                                                       | ..                           | 587                         | +587                  | +550                                                        | +37                                     |

**O.—Deduct—**Probable Savings : See paragraph 48, Chapter III.

|                 |          |    |         |         |    |
|-----------------|----------|----|---------|---------|----|
| O. —50,000      | } ₹6,000 | .. | —66,000 | —66,000 | .. |
| S. (a) 1,16,000 |          |    |         |         |    |

The supplementary grant was voted by the Legislative Assembly to meet certain expenditure relating to the provision of meteorological facilities in connection with Civil Aviation, and restore the original lump cut. Of the net grant a sum of Rs. 6,600 was subsequently surrendered on account of postponement of trial flight of airship and the balance was reappropriated to other subheads. See Comments.

|        |                        |           |           |         |        |         |
|--------|------------------------|-----------|-----------|---------|--------|---------|
| Totals | Non-voted . . . . .    | 42,000    | 40,841    | —1,159  | ..     | —1,159  |
|        | Gross . . . . .        | 12,75,000 | 12,51,249 | —23,751 | —7,000 | —16,751 |
|        | Voted . . . . .        |           |           |         |        |         |
|        | { Gross . . . . .      | 12,75,000 | 12,51,249 | —23,751 | —7,000 | —16,751 |
|        | { Deductions . . . . . | —3,000    | —2,082    | +918    | +500   | +418    |
|        | { Net . . . . .        | 12,72,000 | 12,49,167 | —22,833 | —6,500 | —16,333 |

#### NOTE.

**Losses—**Rs. 418 representing write off of advance of pay and travelling allowance of one assistant in the Poona office, who subsequently died.

### IMPORTANT COMMENTS.

#### General.

The supplementary grant of 1,16 was, according to the Book of Supplementary Demands for Grants, to be accounted for under the sub-head 'O' against which it is shown in the account. It would have been more proper if the surplus over the original lump sum cut for probable savings had been shown in the details of the demand as accountable under the various sub-heads concerned, *viz.*, A.1, A.2, A.5, E.3, J.1, J.2, K, L, M and N, but the Government of India orders to the effect that supplementary demands should specify amounts required in details of sub-heads had not been issued by the time the supplementary demand was made.

## GRANT No. 49—GEOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

| Major Head and Sub head.                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                               | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD.—“ 30—SCIENTIFIC DE-<br/>PARTMENTS ”.</b>                                                                                                                       |                         |                             |                       |                                                             |                                         |
| <b>A.—Pay of Officers</b>                                                                                                                                                     |                         |                             |                       |                                                             |                                         |
| Non-voted O. 3,00,200                                                                                                                                                         | 2,70,000                | 2,68,339                    | —1,651                | +540                                                        | —2,201                                  |
| S. (a)—30,200                                                                                                                                                                 |                         |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                               | 60,800                  | 54,832                      | —5,768                | —5,400                                                      | —368                                    |
| Due to officers proceeding on leave out of India (Rs. 4,500) and transfer of a Sub-Assistant to Burma Party (Rs. 1,200) for a part of the year.                               |                         |                             |                       |                                                             |                                         |
| <b>B.—Pay of Establishments</b> . . . . .                                                                                                                                     | 65,900                  | 63,339                      | —2,561                | —2,000                                                      | —561                                    |
| Due mainly to (i) non-entertainment of field establishment (Rs. 1,700) and (ii) leave out of India of an officer (Rs. 1,300).                                                 |                         |                             |                       |                                                             |                                         |
| <b>C.—Allowances, Honoraria, Etc. :</b>                                                                                                                                       |                         |                             |                       |                                                             |                                         |
| Non-voted O. 86,800                                                                                                                                                           | 81,500                  | 77,541                      | —6,959                | —540                                                        | —6,419                                  |
| S.(a)—2,300                                                                                                                                                                   |                         |                             |                       |                                                             |                                         |
| Less cost of passages owing to officers proceeding on leave unaccompanied by their family (Rs. 6,700) and non-utilisation of the provision for medical treatment (Rs. 1,700). |                         |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                               | 30,000                  | 32,840                      | +2,840                | +2,800                                                      | +40                                     |
| Absence of any provision for cost of passages (Rs. 2,864) authorised for payment in England chiefly contributed to the excess.                                                |                         |                             |                       |                                                             |                                         |
| <b>D.—Supplies and Services :</b>                                                                                                                                             |                         |                             |                       |                                                             |                                         |
| D 1.—Gross Charges. . . . .                                                                                                                                                   | 92,500                  | 56,896                      | —35,604               | —35,250                                                     | —354                                    |
| Due chiefly to less expenditure on “ Books and publication of Memoirs ” (Rs. 32,000) due to postponement of the publication of certain departmental publications.             |                         |                             |                       |                                                             |                                         |
| D 2. —Deduct—Recoveries . . . . .                                                                                                                                             | —20,600                 | —8,450                      | +11,550               | +11,550                                                     | ..                                      |
| Less recoveries due to non-print of certain publications.                                                                                                                     |                         |                             |                       |                                                             |                                         |
| <b>E.—Contingencies</b> . . . . .                                                                                                                                             | 12,500                  | 12,457                      | —43                   | ..                                                          | —43                                     |
| <b>F.—Grants-in-aid</b> . . . . .                                                                                                                                             | 500                     | 500                         | ..                    | ..                                                          | ..                                      |
| <b>G.—Burma Office :</b>                                                                                                                                                      |                         |                             |                       |                                                             |                                         |
| G. 1.—Pay of Officers . . . . .                                                                                                                                               | 4,600                   | 1,131                       | —3,469                | —69                                                         | —3,400                                  |
| Due to delay in the appointment of the Sub-Assistant for more than 8 months. The unadjusted saving of Rs. 3,400 was set off against the probable saving.                      |                         |                             |                       |                                                             |                                         |

| Major Head and Subhead.                                                                                                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |         |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------|------------------------------------|---------|--------|
|                                                                                                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                            | Rs.                                |         |        |
| <b>G.—Burma Office—concd.</b>                                                                                                                                                                                                   |                         |                        |                       |                                                                |                                    |         |        |
| G. 2.—Pay of Establishments .                                                                                                                                                                                                   | 18,500                  | 15,504                 | —2,996                | —2,690                                                         | —306                               |         |        |
| Reduced staff of Burmese Interpreters (Rs. 800) and Field establishment (Rs. 700) due to officers going on leave and non-entertainment of the full strength of ministerial establishment (Rs. 1,500) contributed to the saving. |                         |                        |                       |                                                                |                                    |         |        |
| G. 3.—Other Charges                                                                                                                                                                                                             |                         |                        |                       |                                                                |                                    |         |        |
| Non-voted . . . . .                                                                                                                                                                                                             | 10,300                  | 4,184                  | —6,116                | —5,800                                                         | —316                               |         |        |
| Under travelling allowance due to officers proceeding on leave.                                                                                                                                                                 |                         |                        |                       |                                                                |                                    |         |        |
| Voted . . . . .                                                                                                                                                                                                                 | 25,000                  | 20,799                 | —4,201                | —3,350                                                         | —851                               |         |        |
| As under G. 1.                                                                                                                                                                                                                  |                         |                        |                       |                                                                |                                    |         |        |
| G. 4.—Deduct.—Probable Saving . . . . .                                                                                                                                                                                         | —3,400                  | ..                     | +3,400                | ..                                                             | +3,400                             |         |        |
| Fully realised.                                                                                                                                                                                                                 |                         |                        |                       |                                                                |                                    |         |        |
| <b>H.—Deduct—Establishment Charges recovered from other Governments, Departments, Etc. :</b>                                                                                                                                    |                         |                        |                       |                                                                |                                    |         |        |
| Non-voted . . . . .                                                                                                                                                                                                             | —10,300                 | —4,184                 | +6,116                | +5,800                                                         | +316                               |         |        |
| See G.-3. Non-voted.                                                                                                                                                                                                            |                         |                        |                       |                                                                |                                    |         |        |
| Voted . . . . .                                                                                                                                                                                                                 | —44,700                 | —37,434                | +7,266                | +6,109                                                         | +1,157                             |         |        |
| The variation was due to less actual charges than estimated, under the voted head recovered from Burma Government (Sub-heads, G. 1., G. 2 and G. 3).                                                                            |                         |                        |                       |                                                                |                                    |         |        |
| <b>I.—English charges (High Commissioner) on Stores . . . . .</b>                                                                                                                                                               |                         |                        |                       |                                                                |                                    |         |        |
|                                                                                                                                                                                                                                 | 10,000                  | 9,933                  | —67                   | +1,000                                                         | —1,067                             |         |        |
| Final saving mainly payments carried forward.                                                                                                                                                                                   |                         |                        |                       |                                                                |                                    |         |        |
| <b>J.—Loss or Gain by Exchange . . . . .</b>                                                                                                                                                                                    |                         |                        |                       |                                                                |                                    |         |        |
|                                                                                                                                                                                                                                 | ..                      | 70                     | +70                   | +80                                                            | —10                                |         |        |
| <hr/>                                                                                                                                                                                                                           |                         |                        |                       |                                                                |                                    |         |        |
| Totals {                                                                                                                                                                                                                        | Non-Voted {             | Gross .                | 3,61,800              | 3,50,064                                                       | —11,736                            | —5,800  | —8,936 |
|                                                                                                                                                                                                                                 |                         | Deductions .           | —10,300               | —4,184                                                         | +6,116                             | +5,800  | +316   |
|                                                                                                                                                                                                                                 |                         | Net .                  | 3,51,500              | 3,45,880                                                       | —8,620                             | ..      | —8,620 |
|                                                                                                                                                                                                                                 | Voted {                 | Gross .                | 3,16,700              | 2,68,301                                                       | —48,399                            | —44,879 | —3,520 |
|                                                                                                                                                                                                                                 |                         | Deductions .           | —61,700               | —45,884                                                        | +15,816                            | +17,659 | +1,157 |
|                                                                                                                                                                                                                                 |                         | Net .                  | 2,52,000              | 2,22,417                                                       | —29,583                            | —27,220 | —2,363 |

**ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.**

| Major Head and Subhead.                                                                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD.—“ 30—SCIENTIFIC DE-<br/>PARTMENTS ”.</b>                                                                                   |                              |                             |                       |                                                             |                                         |
| <b>A.—Botanical Survey :</b>                                                                                                              |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Officers . . . . .                                                                                                           | 16,900                       | 13,356                      | —3,544                | —3,390                                                      | —244                                    |
| Saving was due to a post being kept vacant for some months.                                                                               |                              |                             |                       |                                                             |                                         |
| A. 2.—Pay of Establishments . . . . .                                                                                                     | 24,500                       | 24,010                      | —490                  | —320                                                        | —170                                    |
| A. 3.—Allowances, Honoraria, Etc. :                                                                                                       |                              |                             |                       |                                                             |                                         |
| Non-voted . O. 3,000 } . . . . .                                                                                                          | 2,500                        | 2,311                       | —189                  | ..                                                          | —189                                    |
| S.(a)—500 }                                                                                                                               |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                           | 4,600                        | 3,923                       | —677                  | —180                                                        | —457                                    |
| Reduced travelling expenses due chiefly to a post being vacant.                                                                           |                              |                             |                       |                                                             |                                         |
| A. 4.—Contingencies . . . . .                                                                                                             | 10,400                       | 7,776                       | —2,624                | —2,020                                                      | —604                                    |
| Restricted purchase of books and plates (Rs. 1,000) and Botanical Specimens (Rs. 800)<br>and economy in miscellaneous expenses (Rs. 800). |                              |                             |                       |                                                             |                                         |
| A. 5.—Grants-in-aid, Contributions,<br>Etc. . . . .                                                                                       | 2,000                        | 1,999                       | —1                    | ..                                                          | —1                                      |
| <b>B.—Cinchona Plantation :</b>                                                                                                           |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers . . . . .                                                                                                           |                              |                             |                       |                                                             |                                         |
| O. 16,200 } . . . . .                                                                                                                     | 18,300                       | 17,943                      | —357                  | ..                                                          | —357                                    |
| S. (b) 2,100 }                                                                                                                            |                              |                             |                       |                                                             |                                         |
| B. 2.—Pay of Establishments :                                                                                                             |                              |                             |                       |                                                             |                                         |
| Non-voted . O. 4,800 } . . . . .                                                                                                          | ..                           | ..                          | ..                    | ..                                                          | ..                                      |
| S.(c)—4,800 }                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                           | 7,300                        | 7,220                       | —80                   | ..                                                          | —80                                     |

(b) Sanctioned on 21st January.

(c) Sanctioned as follows :—21st January,—Rs. 2,100, 23rd January,—Rs. 2,700.

| Major Head and Subhead.                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>B.—Cinchona Plantation—<i>concl'd.</i></b>                                                                                                            |                              |                             |                       |                                                             |                                         |
| <b>B. 3.—Allowances, Honoraria,<br/>etc.:</b>                                                                                                            |                              |                             |                       |                                                             |                                         |
| Non-voted . O. 6,000                                                                                                                                     | 4,000                        | 3,022                       | —978                  | ..                                                          | —978                                    |
| S. (a)—2,000                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Due to vacancy in a post for a portion of the year.                                                                                                      |                              |                             |                       |                                                             |                                         |
| Voted .                                                                                                                                                  | 1,300                        | 1,535                       | +265                  | +300                                                        | —35                                     |
| Due to payment of some arrear claims for compensatory allowances of previous year.                                                                       |                              |                             |                       |                                                             |                                         |
| <b>B. 4.—Purchase abroad of Cin-<br/>chona bark and Quinine<br/>sulphate . . . . .</b>                                                                   | ..                           | 13,725                      | +13,725               | ..                                                          | +13,725                                 |
| Due to adjustment of residual payments made in England for bark received in previous years. The debit was communicated after the close of the year.      |                              |                             |                       |                                                             |                                         |
| <b>B. 5.—Plantation Charges, Im-<br/>plements and Stores and<br/>freight and other charges</b>                                                           | 1,21,200                     | 1,39,840                    | +18,640               | +24,860                                                     | —6,220                                  |
| Due to extension of cinchona plantation. The extent of the final saving could not accurately be foreseen owing to the fluctuating nature of the charges. |                              |                             |                       |                                                             |                                         |
| <b>B. 6.—Contingencies . . . . .</b>                                                                                                                     | 4,500                        | 2,784                       | —1,716                | —1,669                                                      | —47                                     |
| Economy in miscellaneous expenses                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>B. 7.—Amounts paid to Pro-<br/>vincial Government for<br/>Extraction of quinine<br/>from Cinchona bark.</b>                                           |                              |                             |                       |                                                             |                                         |
| B. 7 (1)—Madras . . . . .                                                                                                                                | 47,300                       | 6,714                       | —40,586               | —40,581                                                     | —5                                      |
| Due to restricted extraction work done at the Niluvattam Factory owing to no fresh receipt of cinchona bark at the factory during the year.              |                              |                             |                       |                                                             |                                         |
| B. 7 (2)—Bengal . . . . .                                                                                                                                | 40,000                       | 27,820                      | —12,180               | —11,910                                                     | —270                                    |
| Less extraction work was done than estimated.                                                                                                            |                              |                             |                       |                                                             |                                         |
| <b>C.—English charges (High Commis-<br/>sioner) on Stores . . . . .</b>                                                                                  | 1,000                        | 893                         | —107                  | ..                                                          | —107                                    |
| <b>D.—Loss or Gain by Exchange . . . . .</b>                                                                                                             | ..                           | 11                          | +11                   | +20                                                         | —9                                      |
| <b>Totals</b>                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| Non-voted.                                                                                                                                               | 24,800                       | 23,276                      | —1,524                | ..                                                          | —1,524                                  |
| Voted .                                                                                                                                                  | 2,81,000                     | 2,51,636                    | —29,364               | —34,800                                                     | +5,436                                  |

## A.

## BOTANICAL SURVEY OF INDIA.

(CINCHONA DEPARTMENT.)

STATEMENT showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1930.

Stock in hand on 1st April 1929 :—

|                                          | Lbs.         | Lbs.         | Rs. |
|------------------------------------------|--------------|--------------|-----|
| (1) At Indian Museum, Calcutta . . . . . | 82,123·694   |              |     |
| (2) At Mungpoo Factory . . . . .         | 2,42,110·874 |              |     |
| (3) At Naduvattam Factory . . . . .      | 15,591·828   | 3,39,826·396 |     |

Add—

(a) Quantity manufactured from Java bark during the year ending 31st March 1930 :—

|                                                 |           |           |  |
|-------------------------------------------------|-----------|-----------|--|
| (1) At Mungpoo Factory . . . . .                | 2,090·000 |           |  |
| (2) At Naduvattam Factory . . . . .             | 1,020·000 | 3,110·000 |  |
| (b) Quantity returned Invoice No. 529 . . . . . |           | 2·000     |  |

3,42,938·396  
at Rs. 18 per lb. 61,72,891·128

Deduct—

Quantity issued during the year ending 31st March 1930 :—

|                                       |            |                                         |              |
|---------------------------------------|------------|-----------------------------------------|--------------|
| (1) From Indian Museum . . . . .      | 10,582·080 |                                         |              |
| (2) From Mungpoo Factory . . . . .    | 4,731·000  |                                         |              |
| (3) From Naduvattam Factory . . . . . | 8,000·000  | 23,313·080                              |              |
|                                       |            | at prices varying from Rs. 18 to Rs. 20 |              |
|                                       |            |                                         | 4,31,609·875 |

Net stock in hand on 1st April 1930 . . . . . 3,19,625 316  
at Rs. 18 per lb. 57,53,255·688

|                         |             |
|-------------------------|-------------|
| Indian Museum . . . . . | 71,541·614  |
| Mungpoo . . . . .       | 239,471·874 |
| Naduvattam . . . . .    | 8,611·828   |
| Total . . . . .         | 319,625·316 |

Certified that the stock of quinine during 1929-30 at Mungpoo and Naduvattam were verified by the Quinologist to the Government of Bengal and the Deputy Director of Agriculture Cinchona Ootacamund, Madras respectively. No shortage depreciation, etc. of quinine sulphate was appreciable. No re-valuation was made nor was any agency employed for the verification of the stock at Indian Museum, Mungpoo or Naduvattam.

The Stock of quinine sulphate at the Indian Museum for 1929-30 was verified by the Assistant Curator without actual weighing and was checked by me. The total stock amounted to 71,541 614 lbs. and was worked out as below :—

|                                                        |                    |
|--------------------------------------------------------|--------------------|
| Contents of 1906 old cases at 25 lbs each . . . . .    | lbs.<br>47,650·000 |
| Contents of 542 new cases at 44·092 lbs each . . . . . | 23,897·864         |
|                                                        | 71,547·864         |
| Deduct—Contents of 1 tin of 25 lbs. case . . . . .     | 6·250              |
|                                                        | 71,541·614         |

\* C. C. CALDER,  
Director, Botanical Survey of India.

**B.****STORES ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1929-30.**

|                                                                                           | Rs.           |
|-------------------------------------------------------------------------------------------|---------------|
| 1. The amount of the Opening balance being value of stock on the 1st April 1929 . . . . . | 7,906         |
| 2. The values received during 1929-30, all local purchases and medicines, etc. . . . .    | 11,450        |
|                                                                                           | <u>19,356</u> |
| 3. The values utilised or otherwise disposed of on sales or disposal. . . . .             | 9,164         |
| 4. The values written off as depreciation shortage, etc. . . . .                          | 1,244         |
|                                                                                           | <u>10,408</u> |
| 5. The amount of the closing balance on 31st March, 1930 . . . . .                        | 8,948         |

Certified that I have verified the stock of Stores and found it correct.

L. G. RICHARDS,  
Offg. Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.

**C.****GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPPOO, STOCK ACCOUNT FOR 1929-30.**

|                                                                      | Quantity.         | lbs.     | Value.<br>Rs. |
|----------------------------------------------------------------------|-------------------|----------|---------------|
| 1. Opening balance of the stock of bark on 1st April, 1929 . . . . . | Java bark         | 22,852   | 3,26,782      |
|                                                                      | at As. 10 per lb  |          |               |
|                                                                      | Burma bark        | 21,080   | 10,540        |
|                                                                      | at As. 8 per lb.  |          |               |
|                                                                      | Java bark         | Nil.     | Nil.          |
|                                                                      | at As. 10 per lb. |          |               |
| 2. Add.—Quantity and value of bark received during 1929-30 . . . . . | Burma bark        | Nil.     | Nil.          |
|                                                                      | at As. 8 per lb.  |          |               |
|                                                                      | Java bark         | 29,127   | 17,579        |
|                                                                      | at As. 10 per lb. |          |               |
| 3. Deduct.—Quantity and value utilised during 1929-30 . . . . .      | Burma bark        | 21,080   | 10,450        |
|                                                                      | at As. 8 per lb.  |          |               |
|                                                                      | Java bark         | 4,94,725 | 3,09,203      |
|                                                                      | at As. 10 per lb. |          |               |
| 4. Net amount of closing balance on 31st March 1930. . . . .         | Burma bark        | Nil.     | Nil.          |
|                                                                      | at As. 8 per lb.  |          |               |

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of bark for the year 1929-30 as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

G. E. SHAW,  
Quinologist to the Government of Bengal,  
Government Quinine factory, Mungpoo.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.



**D.****STOCK ACCOUNT FOR 1929-30 OF GOVERNMENT OF INDIA CINCHONA BARK STOCK-ED AT NADUVATAM FACTORY.**

|                                                                                  | Quantity<br>lbs.            | Value.<br>Rs. |
|----------------------------------------------------------------------------------|-----------------------------|---------------|
| 1. Opening balance of the stock of Java bark on 1st April 1929 . . . . .         | 17,067<br>at As. 10 per lb. | 10,667        |
| 2. Quantity and value of bark received during 1929-30 . . . . .                  | ..                          | ..            |
| 3. <i>Deduct</i> quantity and value utilised during 1929-30, Java bark . . . . . | 17,067                      | 10,667        |
| 4. Net amount of closing balance on 31st March 1930 . . . . .                    | Nil.                        | Nil.          |

A. WILSON,

Deputy Director of Agriculture,  
(Cinchona) Ootacamund, Madras.

Certified that I have verified the stock of bark for the year 1929-30 as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

A. WILSON,

Deputy Director of Agriculture,  
(Cinchona) Ootacamund, Madras.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.**E.****CINCHONA BARK ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION MERGUI DISTRICT, LOWER BURMA FOR THE YEAR 1929-30.**

|                                                                                                          | Quantity.<br>lbs. | Value.<br>Rs. |
|----------------------------------------------------------------------------------------------------------|-------------------|---------------|
| 1. Opening balance of stock on 1st April 1929 at As. 8 per lb. . . . .                                   | 33,665            | 16,832        |
| 2. <i>Add.</i> —Quantity and value of bark harvested during 1929-30 at As. 8 per lb. . . . .             | 1,49,749          | 74,875        |
|                                                                                                          | 1,83,414          | 91,707        |
| 3. <i>Deduct</i> —(i) Quantity and value utilised sold or otherwise disposed of during 1929-30 . . . . . | Nil.              | Nil.          |
| ii) Quantity and value written off as depreciation shortage etc., at As. 8 per lb. . . . .               | 7,486             | 3,743         |
|                                                                                                          | 7,486             | 3,743         |
| 4. Net amount of closing balance on 31st March 1930 at As. 8 per lb. . . . .                             | 1,75,928          | 87,964        |

L. G. RICHARDS,

Offg. Superintendent,  
Cinchona Cultivation, Burma.

Certified that the Stock of Cinchona bark for the year 1929-30 was verified by me. No revaluation was made nor any agency employed for the verification of the stock.

L. G. RICHARDS,

Offg. Superintendent,  
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,  
Director, Botanical Survey of India.

## GRANT No. 51—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

| Major Head and Subhead.                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "30.—SCIENTIFIC DEPART-<br/>MENTS."</b> |                              |                             |                       |                                                             |                                         |
| <b>A.—Pay of Officers</b>                             |                              |                             |                       |                                                             |                                         |
| Non-voted O. 6,400                                    | 3,271                        | 3,269                       | —2                    | ..                                                          | —2                                      |
| S. (a)—3,129                                          |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                       | 65,500                       | 61,189                      | —4,311                | —4,043                                                      | —263                                    |
| <b>B.—Pay of Establishments . . . . .</b>             | 61,400                       | 61,473                      | +73                   | +73                                                         | ..                                      |
| <b>C.—Allowances, Honoraria, etc.</b>                 |                              |                             |                       |                                                             |                                         |
| Non-voted O. 600                                      | 252                          | 247                         | —5                    | ..                                                          | —5                                      |
| S. (a)—318                                            |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                       | 23,900                       | 23,878                      | —22                   | —22                                                         | ..                                      |
| <b>D.—Supplies and Services :</b>                     |                              |                             |                       |                                                             |                                         |
| D. 1.—Gross Charges . . . . .                         | 41,000                       | 41,350                      | +350                  | +379                                                        | —29                                     |
| D. 2.—Deduct—Recoveries . . . . .                     | —2,800                       | —3,185                      | —385                  | —385                                                        | ..                                      |
| <b>E.—Contingencies . . . . .</b>                     | 15,000                       | 14,924                      | —76                   | —50                                                         | —26                                     |
| <b>Totals</b>                                         |                              |                             |                       |                                                             |                                         |
| Non-voted                                             | 3,523                        | 3,516                       | —7                    | ..                                                          | —7                                      |
| Voted                                                 | 80,400                       | 78,167                      | —2,237                | —2,415                                                      | —177                                    |
| Gross                                                 | 2,03,870                     | 2,02,819                    | —3,981                | —3,658                                                      | —323                                    |
| Deductions                                            | —2,800                       | —3,185                      | —385                  | —385                                                        | ..                                      |
| Net                                                   | 2,01,070                     | 1,99,634                    | —1,436                | —4,043                                                      | —323                                    |

## GRANT No. 52—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the ARCHÆOLOGICAL DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                                     | Rs.                                |
| <b>MAJOR HEAD "30 SCIENTIFIC DEPARTMENTS."</b>                                                                                                                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                                         |                                    |
| <b>A.—Pay of Officers :</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                                         |                                    |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                                                                                                                                                                              | 32,300                  | 33,624                 | +1,324                | +1,442                                                                  | —113                               |
| Due to change of incumbents.                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                                         |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,89,800                | 1,78,931               | —10,819               | —10,000                                                                 | —819                               |
| <b>B.—Pay of Establishments . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                     | 2,21,600                | 2,20,977               | —623                  | ..                                                                      | —623                               |
| <b>C.—Allowances, Honoraria, etc. :</b>                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                                         |                                    |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                                                                                                                                                                              | 8,700                   | 6,217                  | —2,483                | —1,442                                                                  | —1,041                             |
| Curtailment of tour and non-utilization of the provision of Rs. 700 for medical treatment.                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                                         |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | 88,700                  | 84,320                 | —4,380                | —700                                                                    | —3,680                             |
| Smaller travelling charges (Rs. 4,080).                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                                         |                                    |
| <b>D.—Conservation of Ancient Monuments :</b>                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                                         |                                    |
| D. 1.—Special repairs of Monuments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                  | 3,24,000                | 3,12,969               | —11,031               | —1,426                                                                  | —9,605                             |
| Due mainly to the fall in prices and savings in various minor works, but the following also contributed—(i) non-payment during the year by the Public Works Department of a bill for a certain conservation work owing to certain misunderstanding in that Department (Rs. 2,262) and (ii) adjustment of charges appertaining to certain works of petty construction and repairs under the separate sub-head L. Works (Rs. 1,426). See Notes. |                         |                        |                       |                                                                         |                                    |
| D. 2.—Annual maintenance and upkeep of Monuments and attached gardens . . . . .                                                                                                                                                                                                                                                                                                                                                               | 3,77,000                | 3,64,197               | —12,803               | —5,674                                                                  | —7,129                             |
| Due to lower tender rates and non-completion during the year of several small works (Rs. 3,603), adjustment of expenditure appertaining to certain works under a separate sub-head L. (Rs. 5,674) and general economy in expenditure (about Rs. 3,540). See Notes.                                                                                                                                                                            |                         |                        |                       |                                                                         |                                    |
| D. 3.—Grants-in-aid . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | 15,600                  | 350                    | —15,250               | —9,590                                                                  | —5,660                             |
| Due to (i) non payment of grants-in-aid to certain States as the necessary arrangements did not mature (Rs. 9,590) and (ii) non-drawal during the year of the sum allotted to the Lhar State (Rs. 5,660).                                                                                                                                                                                                                                     |                         |                        |                       |                                                                         |                                    |
| D. 4.—Deduct.—Recoveries . . . . .                                                                                                                                                                                                                                                                                                                                                                                                            | —3,600                  | —2,561                 | +1,039                | ..                                                                      | +1,039                             |
| Short recovery was made to compensate for excess recovery made last year.                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                                         |                                    |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|--------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rs.                          | Rs.                         | Rs.                | Rs.                                                         | Rs.                                     |
| <b>E.—Library and Publications :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                    |                                                             |                                         |
| E. 1.—Gross Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 76,600                       | 35,719                      | —40,881            | —5,918                                                      | —34,963.                                |
| Due to (i) the fact that the plates for the publications of the Sanchi Monograph entrusted to a firm in Paris were not reproduced (Rs. 7,300) and (ii) non-utilisation of the full provision for cost of free distribution of Archaeological publications as certain publications, which were expected to be published during the year, were not issued (about Rs. 33,500). A saving of Rs. 15,580, which could not be foreseen earlier, was surrendered to Government on 10th March, but was not accepted. |                              |                             |                    |                                                             |                                         |
| E. 2.— <i>Deduct.</i> —Recoveries . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | —17,000                      | —5,789                      | +11,211            | ..                                                          | +11,211                                 |
| The excess indicates smaller recovery due to smaller recoverable expenditure ( <i>vide</i> E. 1).                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                    |                                                             |                                         |
| <b>F.—Archæological Explorations :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                    |                                                             |                                         |
| F. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 39,200                       | 37,888                      | —1,312             | —967                                                        | —345.                                   |
| F. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 18,500                       | 19,510                      | +1,010             | +1,010                                                      | ..                                      |
| Due to employment of temporary establishment not originally provided for.                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                    |                                                             |                                         |
| F. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                    |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ..                           | 984                         | +984               | +984                                                        | ..                                      |
| Payment of cost of passages not originally provided for.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                             |                    |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15,700                       | 12,061                      | —3,639             | —2,331                                                      | —1,308.                                 |
| Less touring.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                    |                                                             |                                         |
| F. 4.—Supplies and Services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,79,200                     | 1,50,673                    | —28,527            | —26,848                                                     | —1,679                                  |
| Due mainly to economy in expenditure as some of the activities of the Department had to be curtailed at the request of the Government of India (Rs. 25,000).                                                                                                                                                                                                                                                                                                                                                |                              |                             |                    |                                                             |                                         |
| F. 5.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2,000                        | 3,124                       | +1,124             | +1,125                                                      | —1                                      |
| Due to unforeseen expenditure incurred in an extensive exploration tour for which no separate provision was made.                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                    |                                                             |                                         |
| <b>G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                          | 9,000                        | 8,428                       | —572               | —211                                                        | —361.                                   |
| <b>H.—Other Supplies and Services . . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 27,400                       | 16,804                      | —10,596            | —9,505                                                      | —1,091.                                 |
| Due to (i) economy in expenditure (Rs. 2,000) (ii) smaller purchase of antiquities, photographic materials and tents (Rs. 5,839) (iii) non-employment of certain scholars (Rs. 2,358).                                                                                                                                                                                                                                                                                                                      |                              |                             |                    |                                                             |                                         |

| Major Head and Subhead.                                                                                                                                                                             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| I.—Contingencies . . . . .                                                                                                                                                                          | 75,200                  | 71,254                 | —3,946                | —2,092                                                      | —1,854                                  |
| Due to (i) economy in expenditure (Rs. 1,900) (ii) smaller contingent expenditure due to less touring undertaken by certain officers (Rs. 730) and (iii) minor savings aggregating about Rs. 1,300. |                         |                        |                       |                                                             |                                         |
| K.—Publication of Archaeological Materials:                                                                                                                                                         |                         |                        |                       |                                                             |                                         |
| K. 1.—Pay of Officers . . . . .                                                                                                                                                                     | 33,000                  | 33,000                 | ..                    | ..                                                          | ..                                      |
| K. 2.—Pay of Establishments . . . . .                                                                                                                                                               | 2,200                   | 2,244                  | +44                   | +44                                                         | ..                                      |
| K. 3.—Allowances, Honoraria, etc.:                                                                                                                                                                  |                         |                        |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                                 | 5,000                   | 3,292                  | —1,708                | —984                                                        | —724                                    |
| The provision for cost of passages was not fully required.                                                                                                                                          |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                     | 1,400                   | 795                    | —605                  | —44                                                         | —561                                    |
| Less touring.                                                                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| K. 4.—Contingencies . . . . .                                                                                                                                                                       | 500                     | 1,205                  | +705                  | +1,000                                                      | —295                                    |
| The expenditure exceeded the estimate.                                                                                                                                                              |                         |                        |                       |                                                             |                                         |
| L.—Works . . . . .                                                                                                                                                                                  | ..                      | 21,264                 | +21,264               | +23,010                                                     | —1,746                                  |
| The head was opened during the year in order to accommodate certain charges in connection with work hitherto adjusted under separate sub heads D 1, D. 2 and F. 4.                                  |                         |                        |                       |                                                             |                                         |
| Totals { Non-voted . . . . .                                                                                                                                                                        | 79,000                  | 77,117                 | —1,883                | ..                                                          | —1,883                                  |
| { Voted { Gross . . . . .                                                                                                                                                                           | 16,63,600               | 15,47,13               | —1,20,47              | —49,117                                                     | —71,720                                 |
| { Deductions . . . . .                                                                                                                                                                              | —2,16,00                | —8,350                 | +12,250               | ..                                                          | +12,250                                 |
| { Net . . . . .                                                                                                                                                                                     | 16,43,000               | 15,34,413              | —1,08,587             | —49,117                                                     | —59,470                                 |

## NOTES.

D. 1.—The detailed estimates did not specify the various works concerned but the only important major work under the subhead was the conservation of the Rhotasgarh Fort, details for which are as follows:—

Estimate Rs. 59,692 (including supplementary estimates aggregating Rs. 6,218 sanctioned by the Local Government on 21st January 1930): expenditure to end of March 1930, Rs. 50,997; balance Rs. 9,595; in progress.

Losses.—D. 2. Includes Rs. 347 representing value of 31 Notice Boards intended for use on Archaeological Monuments which were found unserviceable.

## IMPORTANT COMMENTS.

*Over-estimating.*

The savings in the voted Grant for the last few years have been 1925-26, 4 per cent; 1926-27, 2 per cent; 1927-28, 7 per cent; 1928-29, 8 per cent and 1929-30, 7 per cent. The savings have been principally under the following two sub-heads, against which the actual amount of the savings from year to year is indicated—

|                                              | 1925-26   | 1926-27   | 1927-28   | 1928-29   | 1929-30   |
|----------------------------------------------|-----------|-----------|-----------|-----------|-----------|
| D, Conservation of ancient monuments . . . . | 25        | 17        | 46        | 36        | 38        |
| E. Library and Publications                  | 36        | 24        | 20        | 61        | 30        |
|                                              | <u>61</u> | <u>41</u> | <u>66</u> | <u>97</u> | <u>68</u> |

All the Appropriation Accounts from 1925-26 onwards (including the present one—*vide* explanation (1) under sub-head E.-1, contain a reference to the non-utilisation of, or failure to use in full, the provision for the publication of the Sanchi Monograph.

It will be seen, however, from the explanation under sub-head F. 4 that some of the activities of the Department had to be curtailed at the request of the Government of India.

*Occupation, without proper sanction, of Government Buildings for residential purposes without payment of rent.*

2. In the course of the local audit of the accounts of a certain Circle Office of the Archæological Department, it was observed that the then Superintendent of the Circle was using, with the approval of the Head of the Department, one of the Archæological buildings, which was a furnished one, as his private residence without payment of any rent from April 1928. He continued to occupy it till the 8th December 1929 when he was transferred and his successor has been occupying it since the 9th December 1929 without paying any rent. Two other buildings were also being occupied, free of rent, by two non-gazetted subordinates, one from December 1927 and the other from October 1928.

The Department was requested to have the rents of the buildings assessed and to collect rent at the assessed rate from the occupants. The Head of the Department, however, reported to the Government of India that the building occupied by the Superintendent, which was not suited for residential purposes, was intended to be preserved as an Ancient Monument and would be vacated on the completion, in 1931, of a lay-out scheme which was in progress and that the other two buildings would then be demolished. He also stated that the occupation of the buildings by the officers was in the interest of Government work and recommended that they should be allowed to occupy them rent-free.

The Government of India have, however, decided that rent at the rates noted below should be recovered from the Superintendent and the two non-gazetted assistants with effect from the 1st August, 1929 :—

Rs. 30 p. m. from the Superintendent,

Rs. 12 p. m. from one assistant, and

Rs. 8 p. m from the other assistant. (S.).\*

## GRANT No. 53.—MINES.

ACCOUNT of the Sum Expended in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT

| Major Head and Subhead.                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|
|                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                     |
| MAJOR HEAD.—“ 30-SCIENTIFIC DE-<br>PARTMENTS.” |                              |                             |                       |                                                                         |                                         |
| A.—Pay of Officers                             |                              |                             |                       |                                                                         |                                         |
| Non-voted O. 73,800 }<br>S.(a) —719 }          | 73,081                       | 73,081                      | ..                    | ..                                                                      | ..                                      |
| Voted O. 59,600 }<br>S. (b)1,000 }             | 60,600                       | 59,955                      | —645                  | ..                                                                      | —645                                    |
| B.—Pay of Establishments . .                   | 55,100                       | 54,595                      | —505                  | —500                                                                    | —5                                      |
| C.—Travelling Allowances                       |                              |                             |                       |                                                                         |                                         |
| Non-voted O. 8,400 }<br>S. (c)2,979 }          | 11,379                       | 11,652                      | +273                  | +300                                                                    | —27                                     |
| Voted O. 18,900 }<br>S. (b)2,500 }             | 20,500                       | 23,082                      | +2,582                | +2,622                                                                  | —40                                     |
| Mainly due to unexpected long tours.           |                              |                             |                       |                                                                         |                                         |
| D.—Other Allowances, Honoraria, etc.           |                              |                             |                       |                                                                         |                                         |
| Non-voted O. 1,800 }<br>S. (d)2,380 }          | 4,180                        | 4,336                       | +156                  | —300                                                                    | +156                                    |
| See Notes.                                     |                              |                             |                       |                                                                         |                                         |
| Voted O. 3,900 }<br>S. (b) 500 }               | 4,400                        | 3,634                       | —766                  | —300                                                                    | —166                                    |

Provision for medical treatment of British Officers not utilised (Rs. 300); smaller expenditure on house rent and other allowances (Rs. 220) and cost of passages, etc., (Rs. 246).

(a) Sanctioned on 25th February.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned as follows : 20th January, Rs. 2,250 ; 25th February, Rs. 710.

(d) Sanctioned on 20th January.

| Major Head and Subhead.                                          | Final<br>Appro-<br>priation.         | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation, adjusted<br>withdrawal + or —.<br>or surrender. | Remainder<br>un-<br>adjusted + or —. |
|------------------------------------------------------------------|--------------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------------|--------------------------------------|
|                                                                  | Rs.                                  | Rs.                         | Rs.                   | Rs.                                                                       | Rs.                                  |
| E.—Allowances and other Charges in connection with Examinations. | 7,800                                | 7,241                       | —559                  | —522                                                                      | —37                                  |
|                                                                  | See Notes.                           |                             |                       |                                                                           |                                      |
| F.—Supplies and Services and Contin-<br>gencies . . . . .        | 14,600                               | 13,263                      | —1,337                | —1,300                                                                    | —37                                  |
|                                                                  | Savings mostly under postage stamps. |                             |                       |                                                                           |                                      |
| Totals                                                           |                                      |                             |                       |                                                                           |                                      |
| { Non-voted                                                      | 88,640                               | 89,069                      | +429                  | ..                                                                        | +429                                 |
| { Voted . . . . .                                                | 1,63,000                             | 1,61,770                    | —1,230                | ..                                                                        | —1,230                               |

## NOTES.

Subhead D. Non-voted —The head of the Department explains that the transfer of Rs. 300 from this head was made under a misapprehension that the Burma allowance was payable from the voted head.

Subhead E. Examination fees realised during the year amounted to Rs. 4,414.



## GRANT No. 54—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

| Major Head and Subhead.                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Savings —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                            | Rs.                          | Rs.                         | Rs.                    | Rs.                                                      | Rs.                                     |
| <b>MAJOR HEAD — "30-SCIENTIFIC DEPARTMENTS."</b>                           |                              |                             |                        |                                                          |                                         |
| <b>A.—Central Museum :</b>                                                 |                              |                             |                        |                                                          |                                         |
| A. 1.—Grants-in-aid                                                        |                              |                             |                        |                                                          |                                         |
| O.     34,900                                                              | 36,900                       | 36,958                      | +58                    | +58                                                      | ..                                      |
| S. (a) 2,000                                                               |                              |                             |                        |                                                          |                                         |
| A. 2.—Other Charges . . .                                                  | 16,400                       | 16,342                      | —58                    | —58                                                      | ..                                      |
| A. 3.— <i>Deduct</i> —Recoveries . .                                       | —8,300                       | —8,300                      | ..                     | ..                                                       | ..                                      |
| <b>B.—Grants-in-aid to Scientific Societies and Institutes :</b>           |                              |                             |                        |                                                          |                                         |
| B. 1.—Indian Institute of Science, Bangalore . .                           | 1,50,000                     | 1,50,000                    | ..                     | ..                                                       | ..                                      |
| B. 2.—Bose Research Institute, Calcutta . . . . .                          | 3,03,000                     | 3,03,000                    | ..                     | ..                                                       | ..                                      |
|                                                                            |                              |                             | <i>See Comments.</i>   |                                                          |                                         |
| B. 3.—Indian Association for the Cultivation of Science, Calcutta. . . . . | 20,000                       | 20,000                      | ..                     | ..                                                       | ..                                      |
| Total . . .                                                                | 5,18,000                     | 5,18,000                    | ..                     | ..                                                       | ..                                      |

(a) Voted by the Legislative Assembly on 18th February.

## BOSE INSTITUTE TRUST FUND.

## Income and Expenditure Account for the year ending 31st March 1929.

[In respect of the recurring grant-in-aid from Government.]

Rs. A. P.

Rs. A. P.

| Income—                             |               | Expenditure—                                                                                         |               |
|-------------------------------------|---------------|------------------------------------------------------------------------------------------------------|---------------|
|                                     |               | Annual pay of staff—                                                                                 |               |
| Imperial Grant . . . . .            | 1,00,000 0 0  | Director . . . . .                                                                                   | 18,000 0 0    |
| Advance by Sir J. C. Bose . . . . . | 34,121 11 5   | Superintendent . . . . .                                                                             | 3,120 0 0     |
|                                     |               | Scholarships . . . . .                                                                               | 26,690 0 0    |
|                                     |               | Contribution to Provident Fund . . . . .                                                             | 2,025 0 0     |
|                                     |               | Workshop and Servants . . . . .                                                                      | 6,358 13 9    |
|                                     |               | Contribution to Provident Fund . . . . .                                                             | 37 1 0        |
|                                     |               | Calcutta, Darjeeling and Falta Research Station Expenses including apparatus chemicals, etc. . . . . | 25,878 0 8    |
|                                     |               | Director's tour in Europe, Egypt and India . . . . .                                                 | 10,853 4 0    |
|                                     |               | Expenses for Professor Molisch's visit to Bose Institute . . . . .                                   | 2,619 8 0     |
|                                     |               | Superintendent's travelling Expenses . . . . .                                                       | 240 0 0       |
|                                     |               | Ground rent . . . . .                                                                                | 1,800 0 0     |
|                                     |               | Expenses for printing a report of the Institute including Blocks . . . . .                           | 1,000 0 0     |
|                                     |               | Extension of Calcutta Laboratory . . . . .                                                           | 35,500 0 0    |
| Total . . . . .                     | 1,34,121 11 5 | Total . . . . .                                                                                      | 1,34,121 11 5 |

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

Calcutta :

B. CHOWDHARY,  
Government Authorised Auditor of Companies in  
India.

The 1st April 1929.

J. C. BOSE,  
Director, Bose Institute.

## BOSE INSTITUTE TRUST FUND.

## Income and Expenditure Account for the year ending 28th February 1929.

[In respect of income from Private Sources.]

| Expenditure— |   | Rs. | a. | p.        | Income—       |   | Rs. | a.          | p. |
|--------------|---|-----|----|-----------|---------------|---|-----|-------------|----|
| To Expenses— |   |     |    |           | By Interest—  |   |     |             |    |
| Salaries     | . | .   | .  | 6,900 0 0 | On securities | . | .   | 32,989 13 6 |    |
| Bank charges | . | .   | .  | 264 14 0  | Sundries      | . | .   | 17,017 6 8  |    |
| Law charges  | . | .   | .  | 770 0 0   |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
|              |   |     |    |           |               |   |     |             |    |
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Examined and found correct.

B. CHOWDHARY,

Government Authorised Auditor of Companies  
in India.

# BOSE INSTITUTE TRUST FUND, Balance Sheet as on 28th February 1929.

| <i>Liabilities.</i>                                             |  | Rs. | a. p. | Rs.       | a. p. | <i>Assets.</i>                       | Rs. | a. p. | Rs.      | a. p. |
|-----------------------------------------------------------------|--|-----|-------|-----------|-------|--------------------------------------|-----|-------|----------|-------|
| Trust Fund on 28th February 1929<br>(including Reserve Fund).   |  | ..  | ..    | 11,97,072 | 3 4   | Land . . . . .                       | ..  | ..    | 1,50,000 | 0 0   |
| (Less depreciation in Buildings and<br>Furniture Rs. 3,511-0-0) |  | ..  | ..    | ..        | ..    | Buildings—                           | ..  | ..    | ..       | ..    |
| Scholarship and Building—                                       |  | ..  | ..    | ..        | ..    | As per last account . . . . .        | ..  | ..    | 1,52,319 | 0 0   |
| Depreciation Fund—                                              |  | ..  | ..    | ..        | ..    | Less depreciation at 2 per cent. . . | ..  | ..    | 3,046    | 0 0   |
| (Contributed through Sir J. C.<br>Bose) . . . . .               |  | ..  | ..    | 28,638    | 12 8  | Apparatus . . . . .                  | ..  | ..    | 1,49,273 | 0 0   |
|                                                                 |  | ..  | ..    | ..        | ..    | Furniture—                           | ..  | ..    | 25,000   | 0 0   |
|                                                                 |  | ..  | ..    | ..        | ..    | As per last account . . . . .        | ..  | ..    | 9,291    | 0 0   |
|                                                                 |  | ..  | ..    | ..        | ..    | Less—depreciation at 5% . . . . .    | ..  | ..    | 465      | 0 0   |
|                                                                 |  | ..  | ..    | ..        | ..    |                                      | ..  | ..    | 8,826    | 0 0   |

## Investments—

## To 29th February 1928—

|                                                        |          |      |
|--------------------------------------------------------|----------|------|
| 3½% G. P. Notes (Face value) .                         | 1,00,000 | 0 0  |
| 3½% G. P. Notes for Rs 4,72,800<br>(at cost) . . . . . | 3,40,345 | 8 0  |
| 6% Bonds for Rs. 14,000 (at<br>cost) . . . . .         | 14,600   | 13 4 |
| 5% Bonds for Rs. 2,33,900<br>(at cost) . . . . .       | 2,30,604 | 14 2 |

## Since added.

|                                                                                |        |      |
|--------------------------------------------------------------------------------|--------|------|
| 3½% G. P. Notes with Account-<br>ant General, Bengal (Face<br>value) . . . . . | 8,800  | 0 0  |
| 4½% Loan for Rs. 70,000 (at cost)                                              | 66,450 | 12 0 |







## BOSE INSTITUTE.

Abstract Account of Expenditure incurred in 1927-28, 1928-29 and 1929-30 out of the non-recurring Grant of Rs. 2 Laos received in 1929-30.

## Government Grant—

## Rs. a. p. Calcutta Institute—

|               | Rs.      | a. | p. | Rs.                      | a.     | p.  |
|---------------|----------|----|----|--------------------------|--------|-----|
| Non-Recurring | 2,00,000 | 0  | 0  | Main Laboratory Building | 66,632 | 0 0 |
|               |          |    |    | Chemical Laboratory      | 36,804 | 0 0 |
|               |          |    |    | Electrical Workshop      | 11,335 | 0 0 |

## Falta Branch Institute—

|                            |   |   |   |                                               |        |     |
|----------------------------|---|---|---|-----------------------------------------------|--------|-----|
| Advanced by Sir J. C. Bose | 0 | 7 | 0 | Director's Quarters, Laboratory, etc.         | 56,109 | 0 0 |
|                            |   |   |   | Students' Quarters, Excavation of tanks, etc. | 29,120 | 7 0 |

Total

2,00,000 7 0

2,00,000 7 0

I certify that the above works have been completed to my satisfaction.

J. C. BOSE,

Director, Bose Institute.

Calcutta, the 26th October 1930.



## BOSE INSTITUTE.

## Bose Institute, Publication Account for 1928-29 and 1929-30.

[In respect of the yearly grant of Rs. 3,000.]

## Receipts—

## Expenditure—

|                            | Rs. | a. | P. |                                                     | Rs.   | a. | P. |
|----------------------------|-----|----|----|-----------------------------------------------------|-------|----|----|
| Government Grant 1928-29   | .   | .  | .  | Paid for Blocks for "Motor Mechanism of Plants"     | 573   | 7  | 0  |
| Government Grant 1929-30   | .   | .  | .  | Messrs. Longmans Green & Co., for printing £439-0-1 |       |    |    |
| Advanced by Sir J. C. Bose | .   | .  | .  | at Rs. 13-8-0                                       | 5,926 | 9  | 0  |

|       |   |   |   |       |       |   |   |
|-------|---|---|---|-------|-------|---|---|
| Total | . | . | . | Total | .     | . | . |
|       | . | . | . |       | 6,500 | 0 | 0 |

## BOSE INSTITUTE.

## Income and Expenditure Account for the year ending 31st March 1930.

[In respect of the recurring Grant-in-aid from Government.]

| Income—                              | Rs. a. p.    | Expenditure—                                                                                           | Rs. a. p.  | Rs. a. p.    |
|--------------------------------------|--------------|--------------------------------------------------------------------------------------------------------|------------|--------------|
| Imperial Grant . . . . .             | 1,00,000 0 0 | Annual pay of the Director . . . . .                                                                   | ..         | 18,000 0 0   |
| Advanced by Sir J. C. Bose . . . . . | 53 5 0       | Scholarships . . . . .                                                                                 | 30,988 4 9 |              |
|                                      |              | Contributions to Provident Fund . . . . .                                                              | 2,565 12 0 | 33,554 0 9   |
|                                      |              | Workshop Mistries and Servants . . . . .                                                               | 6,226 15 3 |              |
|                                      |              | Contribution to Provident Fund . . . . .                                                               | 139 0 0    | 6,365 15 3   |
|                                      |              | Calcutta, Darjeeling, Fulta Research Station Expenses including apparatus, chemicals etc. . . . .      |            | 5,037 2 7    |
|                                      |              | Tour Expenses of the Director and Staff in Europe and India . . . . .                                  |            | 8,801 7 9    |
|                                      |              | Ground Rent . . . . .                                                                                  | ..         | 1,800 0 0    |
|                                      |              | Furniture . . . . .                                                                                    | ..         | 400 10 0     |
|                                      |              | Printing and Line Blocks . . . . .                                                                     | ..         | 573 7 0      |
|                                      |              | Quadrennial Repairs of Buildings at Calcutta, Darjeeling and Fulta including Rates and Taxes . . . . . | ..         | 25,720 9 8   |
| Total                                | 1,00,053 5 0 | Total                                                                                                  | ..         | 1,00,053 5 0 |

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

N. C. NAG,  
Assistant Director, Bose Institute.

Calcutta;  
The 10th April 1930. Government authorised Auditor of Companies  
in India,  
B. CHOWDHARY,

## BOSE INSTITUTE TRUST FUND.

## Income and Expenditure Account for the year ending 28th February 1930.

[In respect of income from Private Sources.]

| Dr.                                  | Expenditure. | Cr.                      |               | Income.    |            |
|--------------------------------------|--------------|--------------------------|---------------|------------|------------|
|                                      |              | Rs. a. p.                | By Interest—  | Rs. a. p.  | Rs. a. p.  |
| To Expenses—                         |              |                          | On securities | 36,112 2 0 |            |
| Salaries                             |              | 6,800 0 0                | Sundries      | 14,000 0 0 |            |
| Bank charges                         |              | 258 11 0                 |               |            | 50,112 2 0 |
| Law charges                          |              | 1,200 0 0                |               |            |            |
| House Repair                         |              | 1,695 10 0               | Donation      |            | 1,000 0 0  |
| Amount transferred to the Trust Fund |              | 10,054 5 0<br>45,087 3 0 | Dividend      |            | 1,359 6 0  |
|                                      |              |                          | House Rent    |            | 2,100 0 0  |
|                                      |              |                          | Ground Rent   |            | 570 0 0    |
| Total                                |              | 55,141 8 0               | Total         |            | 55,141 8 0 |

Examined and found correct.

B. CHOWDHARY,  
Government Authorised Auditor of Companies  
in India.

## BOSE INSTITUTE TRUST FUND.

Balance Sheet as on 28th February 1930.

*Liabilities.*

Trust Fund (including Research Fund) on 28th February 1930. *Less* Depreciation in Building, Furniture, Rs. 3,426-12-0

Scholarship and Building Depreciation Fund contributed through Sir J. C. Bose

*Assets.*

| Rs. a. p.      | Rs. a. p. | Land                                                                                                     | Rs. a. p.    | Rs. a. p.    |
|----------------|-----------|----------------------------------------------------------------------------------------------------------|--------------|--------------|
| 12,38,732 10 4 |           | Buildings, as per last account<br>Rs. 1,49,273. <i>Less</i> Depreciation<br>at 2 per cent. Rs. 2,985-8-0 | 1,46,287 8 0 |              |
| 28,638 12 8    |           | Since added                                                                                              | 12,000 0 0   | 1,58,287 8 0 |
|                |           | Apparatus                                                                                                |              | 25,000 0 0   |
|                |           | Furniture                                                                                                | 8,826 0 0    |              |
|                |           | <i>Less</i> Depreciation at 5 per cent.                                                                  | 441 4 0      | 8,384 12 0   |

*Investments—*

To 28th February 1929—

|                                                 |               |
|-------------------------------------------------|---------------|
| 3½% G. P. Notes (Face value)                    | 1,08,800 0 0  |
| 3½% G. P. Notes for Rs. 4,72,800<br>(at cost)   | 3,40,315 8 0  |
| 4½% Loan for Rs. 70,000 (at cost)               | 66,450 12 6   |
| 5% Loan and Bonds for Rs.<br>2,33,900 (at cost) | 2,30,604 14 2 |
| 6% Bonds Rs. 14,000 (at cost)                   | 14,600 13 4   |

To 28th February 1929

*Since added.*

|                                                        |             |
|--------------------------------------------------------|-------------|
| 3½% G. P. Notes for Rs. 90,000<br>(at cost)            | 60,376 15 6 |
| 200 Pref. shares Birla Jute Mills                      | 20,000 0 0  |
| Mortgage of property as per last<br>9% Rs. 71,835-12-3 |             |
| <i>Less</i> Realized Rs. 24,000-0-0                    | 47,835 12 3 |

8,89,014 11 9

## ROSE INSTITUTE TRUST FUND.

## Balance Sheet as on 28th February 1930.

| <i>Liabilities.</i> | Rs. a. p. | Rs. a. p. | <i>Assets.</i>                                                                                                          | Rs. a. p.   | Rs. a. p.    |
|---------------------|-----------|-----------|-------------------------------------------------------------------------------------------------------------------------|-------------|--------------|
|                     |           |           | Investment of Scholarship and Building<br>Depreciation Fund $3\frac{1}{4}\%$ C. P. Note<br>for Rs. 41,500 at cost . . . | 28,038 12 8 |              |
|                     |           |           |                                                                                                                         |             | 9,17,053 8 5 |
|                     |           |           | Cash Balance . . .                                                                                                      | ..          | 8,045 10 7   |

Total . . . 12,67,371 7 0

Total . . . 12,67,371 7 0

I have examined the above Balance Sheet with the Books and vouchers of the Institute and found it in accordance therewith. I certify that the Balance Sheet exhibits a true and correct view of the state of affairs of the Bose Institute Trust Fund and that I have verified the Securities and the Investments.

J. N. BASU,  
Chairman of the meeting of the Governing Body of  
the Bose Institute.

Calcutta;  
The 10th March 1930.

B. CHOWDHARY,  
Government Authorised Auditor of Companies  
in India.

13th March 1930.

## CENTRAL MUSEUM.

## Abstract of Receipt and Expenditure of the Office of the Trustees of the Indian Museum from 1st April 1929 to 31st March, 1930.

|                                                                                                                                                                        | RECEIPTS. |             |                                                                                                                                                       | EXPENDITURE. |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------|
|                                                                                                                                                                        | Rs. a. p. | Rs. a. p.   |                                                                                                                                                       | Rs. a. p.    | Rs. a. p.  |
| India Government grant for pay of the non-gazetted establishment drawn during the year                                                                                 | 2,770 0 0 | 14,172 0 0  | Pay of the non-gazetted establishment                                                                                                                 | ..           | 14,172 0 0 |
| India Government grant for maintenance Savings on non-gazetted establishment, 1929-30                                                                                  | 1,236 0 0 | 4,006 0 0   | Menial charges                                                                                                                                        | ..           | 240 0 0    |
|                                                                                                                                                                        |           |             | Stationery, Postage and Printing                                                                                                                      | ..           | 36 7 0     |
|                                                                                                                                                                        |           |             | Electricity                                                                                                                                           | ..           | 1,914 2 6  |
| India Government additional grant for the Library of the Art Section, 1929-30                                                                                          | ..        | 500 0 0     | Furniture and Fittings                                                                                                                                | ..           | 136 13 6   |
|                                                                                                                                                                        |           |             | Miscellaneous                                                                                                                                         | ..           | 739 2 3    |
| India Government special grant to meet the cost of the suit brought against the Trustees by B. C. Batabyal                                                             | ..        | 4,500 0 0   | Lecture Scheme*                                                                                                                                       | ..           | *11 12 0   |
| Officer-in-charge, Art Section, Indian Museum, savings during 1928-29                                                                                                  | ..        | 2,000 0 0   | Suspense account (Advance paid to Solicitors towards the cost of defence of suit against the Trustees by B. C. Batabyal)                              | ..           | 7,050 3 6  |
| Amount recovered from the Director of Public Instruction, Bengal for expenditure incurred on his behalf for delivery of popular lectures in February and March, 1929   | ..        | 17 8 0      | Annual contribution towards the Library of the Art Section, Indian Museum, 1929-30                                                                    | ..           | 500 0 0    |
| Amount recovered from the Director of Public Instruction, Bengal for expenditure incurred on his behalf for delivery of popular lectures in August and September, 1929 | ..        | 0 4 0       | Honoraria for doing the work of the Trustees' clerk to an Assistant of the Imperial Record Department                                                 | ..           | 1,000 0 0  |
| Proportionate share of electric charges recovered from the Art, Archaeological, Industrial, Geological and Zoological Sections, Indian Museum                          | ..        | 1,544 0 3   | Reward paid to an Assistant of the Imperial Record Department for his work in connection with the suit brought against the Trustees by B. C. Batabyal | ..           | 150 0 0    |
| Sundry petty receipts (Rent of a refreshment room and shed)                                                                                                            | ..        | 139 0 0     |                                                                                                                                                       |              |            |
| Sale proceeds of "A Short Guide to the Indian Museum"                                                                                                                  | ..        | 6 0 0       |                                                                                                                                                       |              |            |
| Carried over Total Receipts                                                                                                                                            | ..        | 20,890 12 3 | Carried over Total Expenditure                                                                                                                        | ..           | 25,950 8 9 |







## CENTRAL MUSEUM.

## Statement of Annual Receipts and Expenditure of the Art Section and Art Gallery of the Indian Museum, for the Year 1929-30.

|                                                                  | Rs. a. p. | Rs. a. p.                                                | Rs. a. p. | Rs. a. p.    |
|------------------------------------------------------------------|-----------|----------------------------------------------------------|-----------|--------------|
| Rs. a. p.                                                        | Rs. a. p. | Hot and cold weather charges (Art Gallery)               | 85 0 0    |              |
|                                                                  |           | Country stationery (Art Gallery)                         | 6 0 0     |              |
|                                                                  |           | Office expenses (Art Gallery)                            | 487 12 6  |              |
|                                                                  |           | Miscellaneous (Art Gallery)                              | 365 0 0   | 943 12 6     |
| <i>Travelling allowance.</i>                                     |           |                                                          |           |              |
| Grant for the year 1929-30 drawn from the Treasury (Art Gallery) | 300 0 0   | Amount disbursed during 1929-30 (Art Gallery)            | ..        | 268 10 0     |
| Cash imprest on 1st April 1929 (Art Section)                     | 250 0 0   | Cash imprest in hand on 31st March 1930 (Art Section)    | 250 0 0   |              |
| Permanent advance on 1st April 1929 (Art Gallery)                | 30 0 0    | Permanent advance on 31st March 1930 (Art Gallery)       | 30 0 0    |              |
| Total                                                            | ..        | Balance in the Imperial Bank of India on 31st March 1930 | ..        | 4,092 2 0    |
|                                                                  |           | Total                                                    | ..        | 21,632 11 10 |

*Details of closing balance.*

|                                                          | Rs. a. p.   |
|----------------------------------------------------------|-------------|
| Pay of establishment of the Art Section and Art Gallery. | 253 8 0     |
| Purchase of works of art (Art Section)                   | 2,958 13 3  |
| Purchase of books, (Art Section)                         | 17 13 7     |
| Contingent expenditure (Art Section)                     | Rs. 524-5-8 |
| Contingent expenditure (Art Gallery)                     | Rs. 306-3-6 |
| Travelling allowance (Art Gallery)                       | 930 9 2     |
|                                                          | 31 6 0      |
| Total                                                    | 4,092 2 0   |

Calcutta,  
9th December 1930.M. C. DEY,  
Officer-in-charge, Art Section Indian Museum  
and  
Keeper, Government Art Gallery.

## IMPORTANT COMMENTS.

*Bose Research Institute.*

During the year under report the Bose Research Institute of Calcutta received a total grant of Rs. 3,03,000 which comprises the following :—

- (i) An annual recurring grant of Rs. 1,00,000, the condition attached to the grant, which is made for scientific investigation generally, being that the grant for any one year should be in the proportion of two to one of the income actually derived from private sources. The income from private sources is verified by the Accountant General, Bengal with reference to the Imperial Bank Pass Book, before the payment of the grant is made.
- (ii) An annual grant of Rs. 3,000 for the specific purpose of printing the transactions of the Institute.
- (iii) A non-recurring grant of Rs. 2,00,000 sanctioned for the extension of the Laboratory and other buildings connected with the Bose Research Institute.

2. Separate accounts in respect of each of the above grants, together with a fourth account showing the income derived from private sources, are appended.

3. The account in respect of the annual grant of Rs. 3,000 shows the transactions for two years, 1928-29 and 1929-30. The Director has a running account with a London Publisher from whom detailed accounts are not generally received by the time the yearly accounts are audited and hence the difficulty in incorporating this account in the account of the yearly grant.

*Central Museum.*

4. The Committee on Public Accounts in paragraph 111 of their proceedings on the Appropriation Accounts for 1928-29, desired that an account of the receipts and expenditure of the Museum should be appended to the Appropriation Accounts. An Account of the receipts and expenditure of the Museum for the year 1929-30, in two parts—one for the office of the Trustees, Indian Museum, and the other for the Art Section and Art Gallery of the Museum—is appended to the Appropriation Account for 1929-30.

The Account has been audited by the Examiner, Outside Audit, Bengal and found to be correct.

## GRANT No. 55—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

| Major Head and Subhead.                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|---------------------|--------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                          | Rs.                     | Rs.                         | Rs.                 | Rs.                                                    | Rs.                                   |
| <b>MAJOR HEAD —“ 31—EDUCATION ”.</b>                                                                                                                                                     |                         |                             |                     |                                                        |                                       |
| <b>A.—Grants-in-aid to Universities</b>                                                                                                                                                  |                         |                             |                     |                                                        |                                       |
| O.       7,38,000                                                                                                                                                                        | 7,79,000                | 7,79,000                    | ..                  | ..                                                     | ..                                    |
| S.   (a) 41,000                                                                                                                                                                          |                         |                             |                     |                                                        |                                       |
| <b>B.—University—Government Colleges:</b>                                                                                                                                                |                         |                             |                     |                                                        |                                       |
| B.1.—Pay of Officers . . . . .                                                                                                                                                           | ..                      | 2,910                       | +2,910              | ..                                                     | +2,910                                |
| In the Punjab estimates, due to payment of leave salary of an Officer for which provision was not made as the officer could not intimate his intention of drawing leave salary in India. |                         |                             |                     |                                                        |                                       |
| B.2.—Allowances, Honoraria, Etc.                                                                                                                                                         |                         |                             |                     |                                                        |                                       |
| O.       ..                                                                                                                                                                              | 6,036                   | 6,395                       | +359                | ..                                                     | +359                                  |
| S.   (b) 6,036                                                                                                                                                                           |                         |                             |                     |                                                        |                                       |
| Cost of passages (Rs. 304) debited by High Commissioner in March when it was too late to arrange funds.                                                                                  |                         |                             |                     |                                                        |                                       |
| <b>C.—Grants-in-aid to Non-Government Arts Colleges :</b>                                                                                                                                | 25,000                  | 25,000                      | ..                  | ..                                                     | ..                                    |
| <b>D.—Grants-in-aid to Non-Government Secondary and Primary Schools:</b>                                                                                                                 |                         |                             |                     |                                                        |                                       |
| Non-voted: O.       1,000                                                                                                                                                                | 2,880                   | 2,800                       | —80                 | ..                                                     | —80                                   |
| S.   (c) 1,880                                                                                                                                                                           |                         |                             |                     |                                                        |                                       |
| Voted       . . . . .                                                                                                                                                                    | 23,700                  | 23,512                      | —188                | ..                                                     | —188                                  |
| <b>E.—Government Secondary Schools . . . . .</b>                                                                                                                                         | ..                      | 882                         | +882                | ..                                                     | +882                                  |
| Represents leave salary of an officer on foreign service. The proposal for reappropriation reached the Government of India too late.                                                     |                         |                             |                     |                                                        |                                       |
| <b>F.—Scholarship and Other Miscellaneous Charges :</b>                                                                                                                                  |                         |                             |                     |                                                        |                                       |
| F. 1.—Grants-in-aid . . . . .                                                                                                                                                            | 1,000                   | 1,000                       | ..                  | ..                                                     | ..                                    |
| F. 2.—Other Charges :                                                                                                                                                                    |                         |                             |                     |                                                        |                                       |
| Non-voted O.       ..                                                                                                                                                                    | 560                     | 558                         | —2                  | ..                                                     | —2                                    |
| S       (d) 560                                                                                                                                                                          |                         |                             |                     |                                                        |                                       |
| Voted . . . . .                                                                                                                                                                          | 3,300                   | 2,291                       | —1,009              | —207                                                   | —802                                  |
| Partly to reduced charges in connection with the inspection of Chiefs' Colleges.                                                                                                         |                         |                             |                     |                                                        |                                       |
| <b>Totals .</b> { Non-voted . . . . .                                                                                                                                                    | 9,476                   | 12,663                      | +3,187              | ..                                                     | +3,187                                |
| Voted . . . . .                                                                                                                                                                          | 8,32,000                | 8,31,685                    | —315                | —207                                                   | —108                                  |

(a) Voted by the Legislative Assembly on 14th February.

(b) Sanctioned as follows: 14th January, Rs. 4,456; 6th February, Rs. 1,580.

(c) Sanctioned on 5th February.

(d) Sanctioned on 31st December.

## GRANT NO. 56—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

| Major Head and Subhead.                    | Final<br>Appro-<br>piation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                            | Rs.                         | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD "32—MEDICAL".                   |                             |                             |                       |                                                             |                                         |
| A.—Medical Establishment—Superintendence:  |                             |                             |                       |                                                             |                                         |
| A. 1.—Pay of Officers                      |                             |                             |                       |                                                             |                                         |
| Non-voted O. 1,43,400 }<br>S. (a) —2,554 } | 1,40,846                    | 1,39,552                    | —1,294                | ..                                                          | —1,294                                  |
| Voted . . . . .                            | 9,000                       | 4,431                       | —4,569                | —2,414                                                      | —2,155                                  |

The provision of Rs. 9,000 for the Bacteriological Officer remained unutilised as a suitable non-I. M. S. Officer was not available for employment under the Medical Research Department. The expenditure mainly represents the pay charge of the Chief Superintendent who was given Gazetted Status.

|                                                         |          |          |        |        |     |
|---------------------------------------------------------|----------|----------|--------|--------|-----|
| A. 2.—Pay of Establishments                             | 1,28,100 | 1,18,636 | —9,464 | —9,431 | —33 |
| See A. 1.—voted. Partly also due to leave out of India. |          |          |        |        |     |

A. 3.—Allowances, Honoraria,  
etc.

|                                          |        |        |        |    |        |
|------------------------------------------|--------|--------|--------|----|--------|
| Non-voted O. 11,309 }<br>S. (b) 30,590 } | 41,890 | 43,617 | +1,727 | .. | +1,727 |
|------------------------------------------|--------|--------|--------|----|--------|

Due to cost of passages of officers of the Indian Medical Research Department. Application for additional allotment was made on the 12th March when it was too late for Government to take action.

|                 |        |        |         |         |      |
|-----------------|--------|--------|---------|---------|------|
| Voted . . . . . | 31,300 | 19,529 | —11,771 | —11,600 | —171 |
|-----------------|--------|--------|---------|---------|------|

The lump provision made for the Indian Medical Service Selection Board was not fully utilised as the persons called in for interview happened to be non-voted officers (Rs. 10,900).

- (a) Sanctioned as follows :—7th December, —Rs. 1,810; 6th February, —Rs. 744.  
(b) " " 7th December, Rs. 1,810; 2nd January, Rs. 18,011;  
11th January, Rs. 336; 21st January, Rs. 14,900; 6th February, —Rs. 500.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|-------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|---------------------------------------|
|-------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|---------------------------------------|

|  |     |     |     |     |     |
|--|-----|-----|-----|-----|-----|
|  | Rs. | Rs. | Rs. | Rs. | Rs. |
|--|-----|-----|-----|-----|-----|

**A.—Medical Establishment—Superintendence—*cond.***

|                                          |       |       |   |    |      |
|------------------------------------------|-------|-------|---|----|------|
| A. 4.—Grants-in-aid, Contributions, etc. | 2,400 | 3,306 | + | .. | +906 |
|------------------------------------------|-------|-------|---|----|------|

Under-estimation.

|                               |     |    |      |     |     |
|-------------------------------|-----|----|------|-----|-----|
| A. 5.—Supplies and Services . | 100 | .. | —100 | —50 | —50 |
|-------------------------------|-----|----|------|-----|-----|

|                         |        |        |        |      |        |
|-------------------------|--------|--------|--------|------|--------|
| A. 6.—Contingencies . . | 21,300 | 23,046 | +1,746 | +700 | +1,046 |
|-------------------------|--------|--------|--------|------|--------|

Under-estimated. The net excess occurred after the close of the year.

|                                                                                                      |    |       |        |        |    |
|------------------------------------------------------------------------------------------------------|----|-------|--------|--------|----|
| A. 7 A.—Charges in connection with the visit of Sir Malcolm Watson and Major Lock Wood Stevens . . . | .. | 1,167 | +1,167 | +1,173 | —6 |
|------------------------------------------------------------------------------------------------------|----|-------|--------|--------|----|

Not foreseen in the budget.

A. 8.—Charges in connection with the Deputation of Dr. Munsiff to Cairo Medical Congress :

|                            |    |    |    |     |     |
|----------------------------|----|----|----|-----|-----|
| A. 8(1).—Pay of Officers . | .. | .. | .. | +71 | —71 |
|----------------------------|----|----|----|-----|-----|

|                          |    |     |      |      |    |
|--------------------------|----|-----|------|------|----|
| A. 8(2).—Other charges . | .. | 569 | +569 | +569 | .. |
|--------------------------|----|-----|------|------|----|

See A. 7.-A.

|                                                                                                                                                   |         |         |        |        |        |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|--------|--------|
| A. 9.—Deduct—(i) Charges recovered from the Indian Research Fund Association and (ii) Expenditure charged to the Grant for Public Health No. 57 . | —68,100 | —64,523 | +3,577 | +2,400 | +1,177 |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|--------|--------|--------|

Smaller expenditure than estimated originally.

| Major Head and Subhead.                                                                                                             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>B.—Medical Establishment—District Medical Officers :</b>                                                                         |                         |                        |                       |                                                        |                                    |
| <b>B. 1.—Simla :</b>                                                                                                                |                         |                        |                       |                                                        |                                    |
| <b>B. 1 (1).—Pay of Officers</b>                                                                                                    |                         |                        |                       |                                                        |                                    |
| Non-voted - O. 34,300                                                                                                               | 27,931                  | 23,091                 | + 160                 | ..                                                     | + 160                              |
| S. (a) —6,369                                                                                                                       |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                     | 11,400                  | 11,657                 | + 257                 | + 205                                                  | + 52                               |
| <b>B. 1 (3).—Other Charges</b>                                                                                                      |                         |                        |                       |                                                        |                                    |
| Non-voted O. 600                                                                                                                    | 1,100                   | 999                    | —101                  | ..                                                     | —101                               |
| S. (b) 500                                                                                                                          |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                     | 6,300                   | 6,152                  | —148                  | —500                                                   | + 352                              |
| <b>B. 1 (4).—Grants in-aid, Contributions, &amp;c.</b>                                                                              | 1,200                   | 1,200                  | ..                    | ..                                                     | ..                                 |
| <b>B. 2.—North-East Frontier, Assam :</b>                                                                                           |                         |                        |                       |                                                        |                                    |
| <b>B. 2 (1).—Pay of Officers</b>                                                                                                    |                         |                        |                       |                                                        |                                    |
| O. 15,275                                                                                                                           | 16,375                  | 17,342                 | + 967                 | ..                                                     | + 967                              |
| S. (c) 1,100                                                                                                                        |                         |                        |                       |                                                        |                                    |
| The share of the leave and deputation salaries of Assistant Surgeons on leave and under post-graduate training was not provided for |                         |                        |                       |                                                        |                                    |
| <b>B. 2 (2).—Pay of Establishment.</b>                                                                                              | 2,004                   | 2,127                  | + 123                 | + 200                                                  | —77                                |
| <b>B. 2 (3).—Other Charges</b>                                                                                                      | 9,721                   | 10,628                 | + 907                 | + 749                                                  | + 158                              |
| Larger expenditure under travelling and other allowances.                                                                           |                         |                        |                       |                                                        |                                    |
| <b>C.—Other Medical Establishments :</b>                                                                                            |                         |                        |                       |                                                        |                                    |
| <b>C. 1.—Imperial Serologist :</b>                                                                                                  |                         |                        |                       |                                                        |                                    |
| <b>C. 1 (1).—Pay of Officers</b>                                                                                                    |                         |                        |                       |                                                        |                                    |
| Non-voted . . . . .                                                                                                                 | 21,000                  | 21,000                 | ..                    | ..                                                     | ..                                 |
| Voted . . . . .                                                                                                                     | 18,400                  | 17,050                 | —1,350                | —1,350                                                 | ..                                 |

(a) Sanctioned as follows :—13th September, —Rs. 930 ; 2nd January, —Rs. 5,389.

(b) Sanctioned as follows :—13th September, Rs. 960 ; 11th January, —Rs. 335 ; 6th February, —Rs. 141.

(c) Sanctioned on 24th January.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net Reapprop-<br>riation, adjusted<br>withdrawal + or —,<br>or surrender. | Remainder.<br>un-<br>adjusted + or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|---------------------------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                  | Rs.                                                                       | Rs.                                   |
| <b>C.—Other Medical Establishments—<br/>concl'd.</b>                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                      |                                                                           |                                       |
| C. 1.—Imperial Serologist—concl'd.                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                                           |                                       |
| C. 1 (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                                                                                                                                                                                                                                                 | 6,500                   | 6,632                  | + 132                | + 132                                                                     | ..                                    |
| C. 1 (3).—Other Charges .                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                                           |                                       |
| Non-voted O. 4,000 }<br>S. (a) —38 }                                                                                                                                                                                                                                                                                                                                                                           | 3,962                   | 3,961                  | —1                   | ..                                                                        | —1                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                | 12,600                  | 12,534                 | —66                  | —54                                                                       | —12                                   |
| C. 2.—Chemical Examiner :                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                                           |                                       |
| C. 2 (1).—Pay of Officers .                                                                                                                                                                                                                                                                                                                                                                                    | 1,000                   | 1,400                  | + 400                | ..                                                                        | + 400                                 |
| Under estimation (Rs. 200) and rounding (Rs. 200).                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                                           |                                       |
| C. 2 (2).—Establishment<br>charges paid to other<br>Governments, Depart-<br>ments, etc. . . . .                                                                                                                                                                                                                                                                                                                | 25,000                  | ..                     | —25,000              | ..                                                                        | —25,000                               |
| The whole of the provision, which was intended to meet contribution payable to the Bombay Government on account of Customs samples tested by the Chemical Analyser, Bombay, remained unutilised as the orders fixing the share payable by the Central Government were not received in time to include the adjustment in the accounts for 1929-30. The matter is still under reference to the Local Government. |                         |                        |                      |                                                                           |                                       |
| <b>D.—Hospitals and Dispensaries :</b>                                                                                                                                                                                                                                                                                                                                                                         |                         |                        |                      |                                                                           |                                       |
| D. 1.—Pay of Establishments.                                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                      |                                                                           |                                       |
| Non-voted O. 12,043 }<br>S. (b)—1,100 }                                                                                                                                                                                                                                                                                                                                                                        | 10,943                  | 10,610                 | —333                 | —99                                                                       | —234                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                | 11,100                  | 11,496                 | + 396                | + 450                                                                     | —54                                   |
| D. 2.—Other Charges                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                      |                                                                           |                                       |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                            | 11,957                  | 13,459                 | + 1,502              | —850                                                                      | + 2,352                               |
| Due mainly to larger expenditure on Medical stores for a Hospital and an outpost in the Aka Hills (Assam), bulk of which was adjusted in the accounts for March 1930. The transfer of Rs. 850 by reappropriation sanctioned on 31st March was not justified.                                                                                                                                                   |                         |                        |                      |                                                                           |                                       |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                | 20,400                  | 15,566                 | —4,834               | —4,715                                                                    | —119                                  |
| Due chiefly to economy.                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                                           |                                       |
| D. 3.—Grants-in-aid to Non-<br>Government Medical In-<br>stitutions . . . . .                                                                                                                                                                                                                                                                                                                                  | 19,000                  | 18,550                 | —450                 | ..                                                                        | —450                                  |
| D. 4.—Deduct—One-third share<br>recovered from Military                                                                                                                                                                                                                                                                                                                                                        | —9,000                  | —7,733                 | + 1,267              | + 1,265                                                                   | + 2                                   |
| Due to smaller expenditure for the Civil and Military Dispensary, Simla, 1/3 cost of which is recovered from the Military Department.                                                                                                                                                                                                                                                                          |                         |                        |                      |                                                                           |                                       |

(a) Sanctioned on 11th January.

(b) Sanctioned on 24th January.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| E.—Grants for Medical purposes .                                                                                                                                                                                                                                                                                                                                                                                                   | 4,15,500                     | 4,16,818                    | +1,318                | +2,335                                                      | —1,017                                  |
| F.—X-Ray Institute, Dehra Dun :                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| F. 1.—Pay of Officers                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> <i>O.</i> 18,000 }                                                                                                                                                                                                                                                                                                                                                                                                | 20,100                       | 20,423                      | +323                  | +350                                                        | —27                                     |
| <i>S. (a)</i> 2,100 }                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                    | 20,800                       | 19,593                      | —1,207                | ..                                                          | —1,207                                  |
| F. 2.—Pay of Establishments                                                                                                                                                                                                                                                                                                                                                                                                        | 24,800                       | 25,272                      | +472                  | +1,510                                                      | —1,038                                  |
| F. 3.—Supplies and Services .                                                                                                                                                                                                                                                                                                                                                                                                      | 70,000                       | 45,948                      | —24,052               | —16,021                                                     | —8,031                                  |
| Due to (i) Reduced demands for stores resulting in savings on freight, etc., and (ii) Customs Duty on Home Supplies, sent direct to Military Hospitals, not having been paid by the Institute.                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| F. 4.—Allowances and Contin-<br>gencies                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> <i>O.</i> 200 }                                                                                                                                                                                                                                                                                                                                                                                                   | 1,700                        | 1,347                       | —353                  | ..                                                          | —353                                    |
| <i>S. (a)</i> 1,500 }                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| A claim for travelling allowance was disallowed.                                                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                    | 11,500                       | 8,569                       | —2,931                | ..                                                          | —2,931                                  |
| Reduced demands for stores from the Military Department not foreseen in the budget.                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| F. 5.— <i>Grants-in-aid,</i><br><i>Contributions, etc.</i>                                                                                                                                                                                                                                                                                                                                                                         | 600                          | 250                         | —350                  | —350                                                        | ..                                      |
| The provision was for passage contribution for an officer which was not utilised.                                                                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| G.—English Charges (High Commis-<br>sioner) on Stores . . . . .                                                                                                                                                                                                                                                                                                                                                                    | 59,000                       | 21,696                      | —37,304               | —10,000                                                     | —27,304                                 |
| Grant provided for stores indented for by the X-Ray Institute, Dehra Dun, on behalf of the Military Department and certain Provincial Governments, cost of which is now being charged direct thereto. About Rs. 26,333 of the saving due to re-classification of expenditure on this account. Balance made up of (a) cancellations (Rs. 667), (b) reduction in prices (Rs. 6,333), and (c) carry-forward to next year (Rs. 4,000). |                              |                             |                       |                                                             |                                         |
| H.—Loss or Gain by Exchange . . . . .                                                                                                                                                                                                                                                                                                                                                                                              | ..                           | 28                          | +28                   | +50                                                         | —22                                     |
| Totals { <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                | 3,14,729                     | 3,19,312                    | +4,583                | ..                                                          | +4,583                                  |
| { Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                  | 9,22,100                     | 8,04,939                    | —1,17,161             | —48,940                                                     | —68,221                                 |
| { Gross . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                  | 9,22,100                     | 8,04,939                    | —1,17,161             | —48,940                                                     | —68,221                                 |
| { Deductions . . . . .                                                                                                                                                                                                                                                                                                                                                                                                             | —77,100                      | —72,256                     | +4,844                | +3,665                                                      | +1,179                                  |
| { Net . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                    | 8,45,000                     | 7,32,683                    | —1,12,317             | —45,275                                                     | —67,042                                 |

(a) Sanctioned on 27th December.



## IMPORTANT COMMENTS.

The Voted saving under the Grant during 1929-30 represents about 13 per cent. of the final grant, against 2·4 per cent. in the previous year. The savings which accrued chiefly under sub-heads A.-3 (Rs. 11,771) F.-3 (Rs. 24,052) and G. (Rs. 37,304) and the non-utilisation of the provision (Rs. 25,000) under sub-head C.-2 (2) are responsible for the high percentage of saving in the year under report.

The excess over the final appropriation in the Non-Voted section of the Grant during 1929-30 represents about 1·4, against a saving of 1·5 per cent. in the previous year. The uncovered excesses under certain sub-heads, *viz.*, A.-3, A.-4, B.-2(1) and D.-2, appear to indicate the need of a closer watch over anticipated liabilities and progress of expenditure.

## A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the years 1928-29 and 1929-30.

| Debits.                                                                                                                                               |          |                 | Credits.                                                                                                                  |          |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|---------------------------------------------------------------------------------------------------------------------------|----------|----------|
|                                                                                                                                                       | 1928-29. | 1929-30.        |                                                                                                                           | 1928-29. | 1929-30. |
|                                                                                                                                                       | Rs.      | Rs.             |                                                                                                                           | Rs.      | Rs.      |
| 1. Value of stores in stock on 1st April as per statement "B" .                                                                                       | 7,13,250 | 5,51,185<br>(a) | 1. Value of stores issued or sold :—                                                                                      |          |          |
| 2. Cost of stores purchased from England and received during the year converted at the average rate of exchange                                       | 42,483   | 17,514          | (i) to the Institute.                                                                                                     | 26,506   | 20,005   |
| 3. Cost of stores purchased in India . . . . .                                                                                                        | 43,901   | 45,830          | (ii) to other Central Hospitals . . . . .                                                                                 | 145      | ..       |
| 4. Value of stores received back from Military Units and Civil Hospitals which are in issuable condition and for which credit was allowed . . . . .   | 646      | 197             | (iii) to Provincial Civil Hospitals . . . . .                                                                             | 8,037    | 2,925    |
| 5. Carriage and other incidental charges . . . . .                                                                                                    | 3,638    | 1,520           | (iv) to Military Units                                                                                                    | 89,155   | 64,894   |
| 6. Customs duty . . . . .                                                                                                                             | 4,906    | 3,120           | (v) to private persons or local bodies including transfers to London . . . . .                                            | 3,084    | 2,767    |
| 7. Other charges on stores (viz., Establishment, workshops contingencies, Interest and depreciation on buildings, etc. as per Statement C.) . . . . . | 20,575   | 16,534          | (vi) Unallocated items                                                                                                    | 778      | 101      |
| 8. Profit . . . . .                                                                                                                                   | 4,370    | ..              | 2. Value of articles lost, condemned or broken less proceeds of condemned or broken stores . . . . .                      | 2,478    | 7,839    |
|                                                                                                                                                       |          |                 | 3. (a) Loss on sale of Surplus and obsolete stores at concession rates . . . . .                                          | 35,617   | 17,096   |
|                                                                                                                                                       |          |                 | (b) Loss on sale of surplus and obsolete stores as free supply . . . . .                                                  | 91,529   | ..       |
|                                                                                                                                                       |          |                 | 4. Loss on account of depreciation in the value of stores (Coolidge tubes) . . . . .                                      | 2,640    | ..       |
|                                                                                                                                                       |          |                 | 5. Value of stores in stock on 31st March (as per statement "B.") . . . . .                                               | 5,53,825 | 5,07,148 |
|                                                                                                                                                       |          |                 | 6. Loss*—                                                                                                                 |          |          |
|                                                                                                                                                       |          |                 | on account of departmental charges . . . . .                                                                              | 5,234    |          |
|                                                                                                                                                       |          |                 | on account of Audit charges . . . . .                                                                                     | 538      |          |
|                                                                                                                                                       |          |                 | less profit on Stores . . . . .                                                                                           | —3,409   |          |
|                                                                                                                                                       |          |                 | 7. Departmental charges on stores recovered from Provincial Governments, Military Departments, Local bodies, etc. . . . . | 19,975   | 10,762   |
| Total . . . . .                                                                                                                                       | 8,33,769 | 6,35,900        | Total . . . . .                                                                                                           | 8,33,769 | 6,35,900 |

(a) Represents value of stores in stock (item 5 on the credit side) less the amount of loss of Rs. 2,640 referred to in item 4 on the credit side.

MAN SINGH,  
Accounts Clerk.

A. C. W. DESSA, I.M.D.,  
Officer in charge, X-Ray Institute.

## NOTES.

1. The X-Ray Institute, Dehra Dun, having been closed with effect from 1st April 1930, the Director General, Indian Medical Services did not consider it necessary to carry out any inspection of the Store Accounts before the stores are finally disposed of. The *pro forma* accounts of this Institute have, therefore, been exhibited this year unaudited.

2. In paragraph 42 of the Auditor General's letter containing comments on the Appropriation Accounts for 1928-29, the Auditor-General commented upon the present form of the *pro forma* Accounts of the Institute, which do not show the exact financial results of the stores in the Institute. The question of suitably revising the present forms of the Institute, was discussed by the Committee on Public Accounts in 1930 (*vide* paragraph 664 of their Report). The Director of Commercial Audit was accordingly addressed on the subject and that officer suggested certain revised forms for adoption. Officer in charge of the X-Ray Institute, who was requested to comment on the suitability of the new forms suggested by the Director of Commercial Audit pointed out certain difficulties in the adoption of the revised forms and explained that for that reason and as the Institute had already been officially closed down the introduction of the new forms would serve no useful purpose. The question of obtaining permission for the introduction of revised forms was not therefore proceeded with and, it is hoped, the statement below showing the amount of *net* loss will be considered sufficient pending the final liquidation accounts.

The following statement shows the amount of *net* losses incurred in 1928-29 and 1929-30 relating to stores of the X-Ray Institute :—

|                                                                                  | 1928-29.        | 1929-30       |
|----------------------------------------------------------------------------------|-----------------|---------------|
|                                                                                  | Rs.             | Rs.           |
| (i) Item 2 of the credit side . . .                                              | 2,478           | 7,839         |
| (ii) Item 3 (a) of the credit side . .                                           | 35,617          | 17,096        |
| (iii) Item 3 (b) of the credit side . .                                          | 91,529          | ..            |
| (iv) Item 4 of the credit side . . .                                             | 2,640           | ..            |
| (v) Item 6 of the credit side . . .                                              | ..              | 2,363         |
| (vi) Deduct—Amount shown as profit in 1928-29<br>—item 8 on the debit side . . . | —4,370          | ..            |
|                                                                                  | <u>1,27,894</u> | <u>27,298</u> |

The heavy loss in 1928-29 is mainly due to surplus stores of the Institute worth Rs. 91,330 having been issued free to various Government Institutions and their value written off by the Government of India.

**B****STORE ACCOUNT for 1929-30 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.**

|                                                                           | On 1st<br>April 1929. | On 31st<br>March 1930. |
|---------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                           | Rs.                   | Rs.                    |
| (i) Stores which have been tested and are in issuable condition . . . . . | 4,04,006              | 3,55,083               |
| (ii) Surplus and obsolete stores . . . . .                                | 1,47,179              | 1,52,065               |
|                                                                           | <u>*5,51,185</u>      | <u>5,07,148</u>        |

\*Including loss of Rs. 2,640 on account of reduction of rates of Coolidge Tubes as sanctioned in Government of India, Department of Education, Health and Lands on 9th February 1929 (*vide* item 4 on the credit side of Statement A).

A. C. W. DESSA, I.M.D.,  
Officer-in-charge, X-Ray Institute,  
Dehra Dun.

Certified that I have during the year 1929-30, physically checked the entire stock borne of stores Ledger Sections I, II and surplus as well as Tools, plants, Linen, Crockery and apparatus, borne on the Inventories kept by Electrician and Military Sub-Assistant Surgeon. These stores were found to be correct and adjustment carried out where necessary.

J. L. SEN, MAJOR, I.M.S.,  
Superintendent, X-Ray Institute,  
Dehra Dun.

**C****STATEMENT showing the expenditure incurred as indirect charges on the stores in X-Ray Institute for the years 1928-29 and 1929-30.**

|                                                                                 | 1928-29.      | 1929-30.      |
|---------------------------------------------------------------------------------|---------------|---------------|
|                                                                                 | Rs.           | Rs.           |
| 1. Superintending Establishment including pay of Superintendent and Assistants. | 3,526         | 3,563         |
| 2. Establishment charges engaged on direct handling of store . . . . .          | 1,807         | 1,819         |
| 3. Transport Establishment . . . . .                                            | 154           | ..            |
| 4. Workshop Charges . . . . .                                                   | 3,261         | 2,030         |
| 5. Maintenance of store-godown and interest on capital cost of the godowns.     | 4,651         | 4,651         |
| 6. Contingencies including packing cases . . . . .                              | 2,215         | 1,104         |
| 7. Accounts clerk . . . . .                                                     | 2,044         | 2,055         |
| 8. Pensionary charges . . . . .                                                 | 1,919         | 774           |
| 9. Audit charge . . . . .                                                       | 993           | 538           |
|                                                                                 | <u>20,575</u> | <u>16,534</u> |

## GRANT No. 57—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD " 33—PUBLIC HEALTH."</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <b>A.—Public Health Establishment :</b>                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Officers . . .                                                                                                                                                                                                                                                                                                                                                                                                                                        | 36,000                       | 36,000                      | ..                    | ..                                                          | ..                                      |
| A. 2.—Other Charges :                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                                                                                                                                                                                                                                                                                                                                                                                             | 10,400                       | 8,481                       | —1,919                | ..                                                          | —1,919                                  |
| Due mainly to the (i) unexpected postponement of a tour (Rs. 1,312) and (ii) non-utilisation of the provision for the medical treatment of British officers (Rs. 200).                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 12,100                       | 5,146                       | —6,954                | —1,242                                                      | —5,712                                  |
| Due mainly to (i) less expenditure on the Annual Report (Rs. 1,300) and (ii) non-publication of certain Health Bulletins (Rs. 5,100). The net saving was retained for unforeseen expenditure.                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| A. 3.—Grants-in-aid, Contributions, etc. : . . .                                                                                                                                                                                                                                                                                                                                                                                                                   | 600                          | 600                         | ..                    | ..                                                          | ..                                      |
| <b>B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services . . .</b>                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 68,100                       | 64,523                      | —3,577                | —2,400                                                      | —1,177                                  |
| See Sub-head A. 9 in Grant No. 56—Medical Services.                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>C.—Public Health—Expenses in connection with Epidemic Diseases :</b>                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| C. 1.—Port Quarantine charges in the Madras Presidency :                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| C. 1. (1).—Pay of Establishments . . .                                                                                                                                                                                                                                                                                                                                                                                                                             | 16,634                       | 16,501                      | —133                  | ..                                                          | —133                                    |
| C. 1. (2).—Allowances, Honoraria, etc. . .                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,592                        | 932                         | —660                  | ..                                                          | —660                                    |
| Less expenditure on medical inspection of vessels.                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| C. 1. (3).—Other Expenses . . .                                                                                                                                                                                                                                                                                                                                                                                                                                    | 24,154                       | 5,211                       | —18,943               | —18,872                                                     | —71                                     |
| Due to the non-utilisation of the provision (i) of Rs. 14,300 made for repairs to the disinfecting barge and to the clayton apparatus which were abandoned in favour of the more advantageous schemes of the construction of a new barge and the purchase of a new apparatus in the following year and (ii) of Rs. 2,975 made for the construction of quarters for the Plague nurse at Dhanuskhodi, the execution of which was postponed to 1930-31. See Comments. |                              |                             |                       |                                                             |                                         |

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

C. 2.—Port Health Establish-  
ment, Bombay, Karachi  
and Aden:

C. 2. (1).—Pay of Officers:

*Non-voted* . . . 49,880 27,733 —22,142 .. —22,142

Due to the absence on leave in England of the Port Health Officer, Bombay.

*Voted* . . . 31,415 31,989 +574 +856 —232

C. 2. (2).—Pay of Establish-  
ments:

*Non-voted* . . . 2,798 2,713 —85 .. —85

*Voted* . . . 23,294 21,328 —1,966 —1,529 —437

C. 2. (3).—Allowances, Ho-  
noraria, etc.:

*Non-voted* . . . 12,364 12,357 —7 .. —7

*Voted* . . . 14,958 16,771 +1,813 +1,573 +240

Increased expenditure on (i) overtime allowances (Rs. 1,200), and (ii) house-rent and other allowances (Rs. 600).

C. 2. (4).—Supplies and Ser-  
vices and Contingencies:

*Non-voted* O. 10,658 }  
S. (a) —2,000 } 8,658 6,126 —2,532 +582 —3,114

Due mainly to smaller expenditure on repairs to the Launch of the Port Health Officer, Aden. See Notes.

*Voted* . . . 21,333 18,324 —3,009 —2,003 —1,006

Less expenditure on several items of a fluctuating nature.

C. 2. (5).—Grants-in-aid, Con-  
tributions, etc. . . .

300 722 +422 .. +422

Due to only *net* provision for passage contributions, having been made in the budget whereas the expenditure was debited *gross* in the accounts.

| Major Head and Subhead.                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| C. 2.—Port Health Establishment,<br>Bombay, Karachi and Aden<br>— <i>concl'd.</i>                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| C. 2. (7).— <i>Deduct</i> —Recover-<br>ed from the Govern-<br>ment of Bombay:                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                           | —18,000                      | —12,185                     | +5,815                | —582                                                        | +6,397                                  |
| As a consequence mainly of reduced expenditure under C. 2. (1) and C. 2. (4) non-<br>voted.                                                                                                                                |                              |                             |                       |                                                             |                                         |
| Voted                                                                                                                                                                                                                      | —23,000                      | —21,751                     | +1,249                | +1,103                                                      | +146                                    |
| Mainly due to reduced expenditure under C. 2. (4)—voted.                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| C. 2. (8).—Establishment<br>charges paid to other<br>Governments, Depart-<br>ments, etc.                                                                                                                                   | ..                           | 4,647                       | +4,647                | +4,647                                                      | ..                                      |
| Represents payment to the Government of Bombay on account of the Central Gov-<br>ernment's share of the pay and allowances of two subordinate Medical Service officers<br>on the staff of the Port Health Officer, Bombay. |                              |                             |                       |                                                             |                                         |
| C. 3.—Pilgrim Charges :                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| C. 3. (1).—Pay of Establish-<br>ments                                                                                                                                                                                      | 2,580                        | 1,267                       | —1,313                | ..                                                          | —1,313                                  |
| Under temporary establishment.                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| C. 3. (2).—Other Charges                                                                                                                                                                                                   | 12,420                       | 11,119                      | —1,301                | ..                                                          | —1,301                                  |
| Reduced expenditure on contingencies.                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| C. 4.—Expenses in connection with<br>Malaria in North East Frontier                                                                                                                                                        | 1,400                        | 1,202                       | —198                  | ..                                                          | —198                                    |
| C. 5.—Establishment Charges paid<br>to other Governments, Depart-<br>ments, etc.:                                                                                                                                          | 94,720                       | 89,586                      | —5,134                | —3,673                                                      | —1,461                                  |
| Due to appointment of a lower paid Port Health Officer, Calcutta (Rs. 2,000) and<br>late appointment of certain staff (Rs. 2,500).                                                                                         |                              |                             |                       |                                                             |                                         |
| C. 6.—Expenses in connection with<br>Air Port Quarantine                                                                                                                                                                   | ..                           | 1,129                       | +1,129                | +1,242                                                      | —113                                    |
| Represents remuneration of the Port Health Officer, Karachi, for issuing bills of<br>health to the Karachi Cairo Air Service.                                                                                              |                              |                             |                       |                                                             |                                         |

| Major Head and Subhead.                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| D.—Bacteriological Laboratories—Central Research Institute, Kausauli :                                                  |                         |                        |                       |                                                        |                                         |
| D. 1.—Pay of Officers :                                                                                                 |                         |                        |                       |                                                        |                                         |
| Non-voted O. 77,600                                                                                                     | 76,340                  | 70,942                 | —5,398                | —                                                      | —5,398                                  |
| S. (a) —1,260                                                                                                           |                         |                        |                       |                                                        |                                         |
| Due to debit of leave salary of an officer to the Bengal Government as decided after the close of the year (Rs. 5,355). |                         |                        |                       |                                                        |                                         |
| Voted . . . .                                                                                                           | 7,200                   | 6,794                  | —406                  | —                                                      | —406                                    |
| D. 2.—Pay of Establishments .                                                                                           | 52,700                  | 50,370                 | —2,330                | —2,300                                                 | —30                                     |
| D. 3.—Allowances, Honoraria, etc.                                                                                       |                         |                        |                       |                                                        |                                         |
| Non-voted O. 4,200                                                                                                      | 5,714                   | 7,333                  | +1,619                | —                                                      | +1,619                                  |
| S. (b) 1,514                                                                                                            |                         |                        |                       |                                                        |                                         |
| Mainly due to the adjustment of the cost of passage of the family of an officer which could not be foreseen.            |                         |                        |                       |                                                        |                                         |
| Voted . . . .                                                                                                           | 1,200                   | 1,133                  | —67                   | —                                                      | —67                                     |
| D. 4.—Purchase of Serum Bottles . . . .                                                                                 | 10,000                  | 14,906                 | +4,906                | +4,980                                                 | —74                                     |
| Due to adjustment of certain arrears of expenditure relating to 1928-29.                                                |                         |                        |                       |                                                        |                                         |
| D. 5.—Purchase and Repairs of Apparatus . . . .                                                                         | 16,000                  | 14,290                 | —1,710                | —1,200                                                 | —510                                    |
| The estimate made originally in respect of cost of orders sent to foreign countries was a little liberal. See Notes.    |                         |                        |                       |                                                        |                                         |
| D. 6.—Other Supplies . . . .                                                                                            | 27,300                  | 30,768                 | +3,468                | +3,500                                                 | —92                                     |
| Extra expenditure on purchase, feed etc., of experimental animals.                                                      |                         |                        |                       |                                                        |                                         |
| D. 7.—Contingencies . . . .                                                                                             | 37,500                  | 36,788                 | —412                  | —80                                                    | —332                                    |

(a) Sanctioned as follows :—23rd January — Rs. 515; 8th March Rs. 3,640; 19th March, —Rs. 1,085.  
 (b) Sanctioned as follows :—13th January, Rs. 600; 19th March, Rs. 915.





## IMPORTANT COMMENTS.

*General.*

The Voted saving during the year under report represents 2·2 per cent. of the final appropriation, against 3·2 per cent. in the previous year.

2. In the Non-voted section of the Grant, however, the saving comes to about 13 per cent. of the final appropriation, against 4 per cent. in 1928-29. This unsatisfactory result is contributed mainly by inadequate control of expenditure under sub-heads C.-2(1) and C.-2(7).

3. Sub-head C.-1(3).—Expenditure on the items referred to in the explanation was specifically provided for as new items with the previous approval of the Standing Finance Committee. A sum of Rs. 11,125 only, out of Rs. 17,275 entered in the estimates for the purpose, was surrendered to Government. The schemes originally submitted to the Standing Finance Committee were apparently not sufficiently carefully thought out and part of the provision earmarked for a specific purpose was utilised on other objects of expenditure instead of being surrendered.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the years 1928-29 and 1929-30.

|                                                                                                                               | Debits.    |              | Credits. |          |
|-------------------------------------------------------------------------------------------------------------------------------|------------|--------------|----------|----------|
|                                                                                                                               | 1928-29.   | 1929-30.     | 1928-29. | 1929-30. |
|                                                                                                                               | Rs.        | Rs.          | Rs.      | Rs.      |
| Outstanding bills in the commencement of the year                                                                             | 8,507      | 2,592        |          |          |
| Value of empty capsules and of vaccines and sera in stock on the commencement of the year                                     | 56,411     | 76,314       | 2,62,263 | 3,04,141 |
| Proportion to amount of the Pay and allowance of the staff and the contingent charges as per Statement B.                     | 1,33,371   | 1,32,123     |          |          |
| 7½ per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals | 1,833      | 1,550        |          |          |
| Approximate overhead charges                                                                                                  | (a) 12,640 | 15,326 (b)   |          |          |
| Profits                                                                                                                       | 1,28,407   | 1,63,573 (c) |          |          |
| Total                                                                                                                         | 3,41,169   | 3,91,478     | 3,41,169 | 3,91,478 |

(a) Pensionary charges Rs. 4,981; Rent of buildings 4/6th Rs. 5,693; Stationery and forms Rs. 632; and audit charges, 1 per cent. Rs. 1,334.  
 (b) Pensionary charges Rs. 5,772; Rent of buildings Rs. 7,189; Stationery and forms Rs. 993 and audit charges 1 per cent. Rs. 1,372.  
 (c) The increase in profit in 1929-30, as compared with the previous year, is mainly due to production and sale of prophylactic cholera vaccine on larger scale.

FATEH CHAND,  
Head Clerk.

J. A. SINTON, Major, I.M.S.,  
Acting Director.

NOTE.

The local inspection of the Central Research Institute, Kasauli, could not be arranged this year before the 2nd week of February 1931. As the results of the audit will not be available in time for inclusion in this publication, the accounts which have been incorporated are unaudited.

## STATEMENT A.

Store account for 1928-29 and 1929-30 of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli.

|                           | Value of the balance in hand<br>at end of the year. |          |
|---------------------------|-----------------------------------------------------|----------|
|                           | 1928-29.                                            | 1929-30. |
| Empty capsules—           | Rs.                                                 | Rs.      |
| Not vacuumised . . . . .  | 28,692                                              | 27,686   |
| Vacuumised . . . . .      | 16,264                                              | 15,342   |
| Filled up capsules—       |                                                     |          |
| Vaccines . . . . .        | 5,857                                               | 2,181    |
| Sera . . . . .            | 1,165                                               | 1,372    |
| Finished but not bottled— |                                                     |          |
| Vaccines . . . . .        | 24,336                                              | 31,996   |
| Total . . . . .           | 76,314                                              | 78,577   |

FATEH CHAND,  
Head Clerk.

J. A. SINTON,  
Major, I.M.S.,  
Acting Director.

## STATEMENT B.

Statement showing proportionate expenditure of the Central Research Institute Kasauli, debitabte to Vaccines and Sera for the years 1928-29 and 1929-30.

|                                                                                           | Proportion<br>debitabte<br>to vac-<br>cines and<br>sera. | Amount.  |          |
|-------------------------------------------------------------------------------------------|----------------------------------------------------------|----------|----------|
|                                                                                           |                                                          | 1928-29. | 1929-30. |
| Pay, etc., of officers—                                                                   |                                                          | Rs.      | Rs.      |
| Director . . . . .                                                                        | 0.1                                                      | 5,490    | 3,446    |
| Other officers (Majors L. A. P. Anderson, G. C. Maithra<br>and C. de C. Martin, I. M. S.) | 1.0                                                      | 22,481   | 19,553   |
| Pay of Establishment—                                                                     |                                                          |          |          |
| Assistant Surgeon . . . . .                                                               | 0.1                                                      | 3,157    | 3,296    |
| Sub-Assistant Surgeon . . . . .                                                           | 1.0                                                      |          |          |
| Clerical . . . . .                                                                        | ..                                                       | 19,238   | 19,416   |
| Non-Pensionable . . . . .                                                                 | ..                                                       | 17,816   | 20,016   |
| Inferior . . . . .                                                                        | ..                                                       | 11,402   | 11,426   |
| Allowances, Honoraria, etc.—                                                              |                                                          |          |          |
| Sub-Assistant Surgeon's house rent and clothing allowance                                 | All                                                      | 204      | 204      |
| Supplies and Services—                                                                    |                                                          |          |          |
| (a) Purchase of serum bottles . . . . .                                                   | Full                                                     | 8,965    | 14,906   |
| (b) Purchase and repair of apparatus and other charges . . . . .                          | 4/5th of<br>total sup-<br>plies and<br>services.         | 30,233   | 25,029   |
| Contingencies (excluding menial charges) . . . . .                                        | 4/6th                                                    | 14,385   | 14,826   |
| Total . . . . .                                                                           |                                                          | 1,33,571 | 1,32,123 |

FATEH CHAND,  
Head Clerk.

J. A. SINTON,  
Major, I.M.S.,  
Acting Director.

## GRANT No. 58—AGRICULTURE.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE.

| Major Head and Subhead.                                                                                                              | Final<br>Appropriation. | Actual<br>Expendi-<br>ture | Excess —<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                      | Rs.                     | Rs.                        | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "34—AGRICULTURE"</b>                                                                                                   |                         |                            |                       |                                                             |                                         |
| <b>A.—Superintendence—Agricultural<br/>Institute, Pusa and Central<br/>Bureau of Animal Husbandry :</b>                              |                         |                            |                       |                                                             |                                         |
| <b>A. 1.—Pay of Officers :</b>                                                                                                       |                         |                            |                       |                                                             |                                         |
| Non-voted O. 36,000                                                                                                                  | } 34,600                | 34,536                     | —64                   | ..                                                          | —64                                     |
| S.(a) —1,400                                                                                                                         |                         |                            |                       |                                                             |                                         |
| Voted . 3,000                                                                                                                        |                         | 3,114                      | +414                  | +4.5                                                        | —1                                      |
| <b>A. 2.—Pay of Establishments .</b>                                                                                                 | 92,700                  | 85,542                     | —7,158                | —600                                                        | —6,558                                  |
| <b>A. 3.—Allowances, Honoraria<br/>etc.:</b>                                                                                         |                         |                            |                       |                                                             |                                         |
| Non-voted. O 10,600                                                                                                                  | } 7,000                 | 3,551                      | —3, 49                | —1,350                                                      | —2,099                                  |
| S.(a) —3,600                                                                                                                         |                         |                            |                       |                                                             |                                         |
| Less touring (Rs. 1,849) and non-utilisation of provision for (i) medical treatment (Rs. 1,000) and (ii) cost of passages (Rs. 800). |                         |                            |                       |                                                             |                                         |
| Voted . 10,400                                                                                                                       |                         | 4,879                      | —5,521                | —3,965                                                      | —1,556                                  |
| Less touring (about Rs. 4,000) and non-payment of bonus to non-pensionable estab-<br>lishment (Rs 1,500).                            |                         |                            |                       |                                                             |                                         |
| <b>A. 4.—Agricultural and Vete-<br/>rinary Publications .</b>                                                                        | 16,300                  | 7,823                      | —8,477                | —2,250                                                      | —6,227                                  |
| Curtailement of free distribution.                                                                                                   |                         |                            |                       |                                                             |                                         |

(a) Sanctioned on 11th January

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

**A.—Superintendence—Agricultural  
Institute, Pusa and Central  
Bureau of Animal Husbandry—*concll.***

**A. 5.—Supplies and Services :**

**A. 5 (1).—Maintenance of Gas,  
Ice and Electric In-  
stallations . . .**

1,00,300 74,615 —25,655 —19,085 —6,570

Mainly due to adjustment of works expenditure under sub-head "P.—Works" (Rs. 19,085) and (ii) payments carried forward.

**A. 5 (2).—Other Supplies and  
Services . . .**

9,000 5,898 —3,102 —1,700 —1,402

Certain implements were not received before the close of the year.

**A. 6.—Contingencies . . .**

16,000 16,261 +261 +3,378 —3,117

The re-appropriation sanctioned in November to meet anticipated excess expenditure in connection with meetings of the Council and the Board proved somewhat excessive.

**B.—Expert Staff :**

**B. 1.—Pay of Officers :**

|                     |          |            |          |        |    |        |
|---------------------|----------|------------|----------|--------|----|--------|
| <i>Non-votl. O.</i> | 1,65,390 | } 1,49,500 | 1,45,599 | —3,931 | .  | —3,931 |
| <i>S (a)</i>        | —15,800  |            |          |        |    |        |
| Voted               | 78,100   |            | 73,355   | —4,745 | .. | —4,745 |

Mainly due to leave out of India.

**B. 2.—Pay of Establishments . . .**

1,68,200 1,55,134 —11,066 —4,550 —6,516

**B. 3.—Allowances, Honoraria,  
etc. :**

*Non-votl.* . . . 19,600 20,142 +542 +900 —358

Increased travelling charges.

Voted . . . 19,600 13,560 —6,040 +400 —6,440

Mainly due to smaller travelling charges. The re appropriation sanctioned on 17th February to meet expenditure on certain special tours proved unnecessary.

**B. 4.—Purchase of Cattle . . .**

21,000 21,764 +764 +1,000 —236

Purchase of new milk pails.

| Major Head and Subhead.                                                                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess --<br>Saving --. | Net<br>reapprop-<br>riation.<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or --. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-------------------------|-------------------------------------------------------------|------------------------------------------|
|                                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                     | Rs.                                                         | Rs.                                      |
| <b>B.—Expert Staff—<i>concl'd.</i></b>                                                                                                                                                                         |                         |                        |                         |                                                             |                                          |
| B. 5.—Purchase of new Machinery and Plant, Apparatus, etc., and Gas and Water supply . . .                                                                                                                     | 54,700                  | 41,511                 | —13,389                 | —3,120                                                      | —10,269                                  |
| Mainly due to the abandonment of certain schemes provided for in the budget on account of the proposed transfer of the Physiological Chemist's Section to Dehra Dun.                                           |                         |                        |                         |                                                             |                                          |
| B. 6.—Other Supplies and Services . . . . .                                                                                                                                                                    | 58,900                  | 52,651                 | —6,249                  | —5,680                                                      | —569                                     |
| Mainly due to adjustment of charges for petty construction and repairs under sub-head "P.—Works".                                                                                                              |                         |                        |                         |                                                             |                                          |
| B. 7.—Contingencies . . . . .                                                                                                                                                                                  | 20,000                  | 19,192                 | —808                    | —800                                                        | —8                                       |
| B. 8.—Works . . . . .                                                                                                                                                                                          | 1,600                   | ..                     | —1,600                  | —777                                                        | —823                                     |
| Charges adjusted under "P.—Works."                                                                                                                                                                             |                         |                        |                         |                                                             |                                          |
| <b>C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal:</b>                                                                                                                                            |                         |                        |                         |                                                             |                                          |
| C. 1.—Pay of Officers . . . . .                                                                                                                                                                                | 8,600                   | 8,641                  | +41                     | +602                                                        | —561                                     |
| C. 2.—Pay of Establishments . . . . .                                                                                                                                                                          | 28,800                  | 32,715                 | +3,915                  | +3,927                                                      | —12                                      |
| Under temporary establishment.                                                                                                                                                                                 |                         |                        |                         |                                                             |                                          |
| C. 3.—Allowances, Honoraria, etc. . . . .                                                                                                                                                                      | 2,300                   | 1,827                  | —473                    | —227                                                        | —246                                     |
| Less touring.                                                                                                                                                                                                  |                         |                        |                         |                                                             |                                          |
| C. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery Plant, Buildings, etc. . . . .                                                                                                     | 53,500                  | 50,814                 | —2,686                  | —1,055                                                      | —1,631                                   |
| Purchase of Machinery at a lower cost.                                                                                                                                                                         |                         |                        |                         |                                                             |                                          |
| C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. . . . .                                                                                                                               | 7,500                   | 57                     | —7,443                  | —7,427                                                      | —16                                      |
| Due mainly to adjustment of charges for construction and repairs under sub-head "P.—Works" (Rs. 4,630), and transfer of charges of a capital nature provided for under this head to sub-head C. 4 (Rs. 1,095). |                         |                        |                         |                                                             |                                          |
| C. 6.—Feed of Dairy Cattle, including grazing charges . . . . .                                                                                                                                                | 27,000                  | 34,879                 | +7,879                  | +7,879                                                      | ..                                       |
| Under-estimated. The cost of feeding the farm herd was greater.                                                                                                                                                |                         |                        |                         |                                                             |                                          |
| C. 7.—Other Expenses . . . . .                                                                                                                                                                                 | 31,400                  | 32,555                 | +1,155                  | +1,171                                                      | —16                                      |
| Larger cost of maintaining the farm herd.                                                                                                                                                                      |                         |                        |                         |                                                             |                                          |

| Major Head and Subhead.                                                                                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving - | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or -. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                       | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>D.—Sugarcane Station, Coimbatore :</b>                                                                                                                                             |                              |                             |                      |                                                             |                                         |
| D. 1.—Pay of Officers :                                                                                                                                                               |                              |                             |                      |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                   | 9,000                        | 8,951                       | —49                  | ..                                                          | —49                                     |
| Voted . . . . .                                                                                                                                                                       | 11,900                       | 11,882                      | —18                  | ..                                                          | —18                                     |
| D. 2.—Pay of Establishments .                                                                                                                                                         | 23,400                       | 22,786                      | —614                 | ..                                                          | —614                                    |
| D. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                                |                              |                             |                      |                                                             |                                         |
| Non voted . . . . .                                                                                                                                                                   | 1,500                        | 2,734                       | +1,234               | +1,350                                                      | —66                                     |
| Due to visit of the Sugarcane Expert to Java.                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                       | 2,500                        | 2,211                       | —289                 | ..                                                          | —289                                    |
| D. 4.—Works (Lands, Buildings,<br>Roads, etc.) . . . . .                                                                                                                              |                              |                             |                      |                                                             |                                         |
|                                                                                                                                                                                       | 18,500                       | ..                          | —18,500              | —15,650                                                     | —2,850                                  |
| Due to adjustment of charges for works under Sub-head "P.—Works" (Rs. 6,950)<br>and to non-completion of the combined Irrigation and water supply scheme.                             |                              |                             |                      |                                                             |                                         |
| D. 5.—Sugarcane Station—<br>Working Expenses . . . . .                                                                                                                                |                              |                             |                      |                                                             |                                         |
|                                                                                                                                                                                       | 22,200                       | 19,465                      | —2,735               | ..                                                          | —2,735                                  |
| Non-utilisation of provision for custom duty and other expenses on European Stores<br>which were received after the close of the year.                                                |                              |                             |                      |                                                             |                                         |
| D. 6.—Other Supplies and Ser-<br>vices and Contingencies. . . . .                                                                                                                     |                              |                             |                      |                                                             |                                         |
|                                                                                                                                                                                       | 3,500                        | 4,017                       | +517                 | +700                                                        | —183                                    |
| Entertainment of additional menial establishment.                                                                                                                                     |                              |                             |                      |                                                             |                                         |
| <b>E.—Sugar Bureau :</b>                                                                                                                                                              |                              |                             |                      |                                                             |                                         |
| E. 1.—Pay of Officers . . . . .                                                                                                                                                       |                              |                             |                      |                                                             |                                         |
|                                                                                                                                                                                       | 13,800                       | 13,769                      | —31                  | ..                                                          | —31                                     |
| E. 2.—Pay of Establishments . . . . .                                                                                                                                                 |                              |                             |                      |                                                             |                                         |
|                                                                                                                                                                                       | 13,000                       | 12,525                      | —475                 | ..                                                          | —475                                    |
| E. 3.—Other Charges :                                                                                                                                                                 |                              |                             |                      |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                   | 2,000                        | 1,041                       | —959                 | —900                                                        | —59                                     |
| Less touring.                                                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                       | 3,300                        | 2,937                       | —313                 | +340                                                        | —553                                    |
| Re-appropriation made on 15th January to meet increased expenditure on<br>travelling allowance proved unnecessary as savings occurred as a result of economy<br>in other expenditure. |                              |                             |                      |                                                             |                                         |



| Major Head and Subhead.                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>F.—Indian Central Cotton Committee :</b>                                                                  |                         |                        |                       |                                                        |                                    |
| <i>F. 1.—Pay of Officers . . .</i>                                                                           | 44,200                  | 31,511                 | —12,689               | ..                                                     | —12,689                            |
| Leave out of India.                                                                                          |                         |                        |                       |                                                        |                                    |
| <i>F. 2.—Pay of Establishments .</i>                                                                         | 18,500                  | 18,002                 | —498                  | +550                                                   | —1,048                             |
| <i>F. 3.—Allowances, Honoraria,<br/>etc. :</i>                                                               |                         |                        |                       |                                                        |                                    |
| <i>Non-voted . . .</i>                                                                                       | 9,400                   | 7,693                  | —1,707                | ..                                                     | —1,707                             |
| Less touring.                                                                                                |                         |                        |                       |                                                        |                                    |
| <i>Voted . . .</i>                                                                                           | 800                     | 427                    | —373                  | ..                                                     | —373                               |
| Smaller travelling charges.                                                                                  |                         |                        |                       |                                                        |                                    |
| <i>F. 4.—Grants-in-aid, Contributions, etc. . .</i>                                                          | 1,200                   | 1,200                  | ..                    | ..                                                     | ..                                 |
| <i>F. 5.—Deduct—Recoveries from<br/>the Committee :</i>                                                      |                         |                        |                       |                                                        |                                    |
| <i>Non-voted . . .</i>                                                                                       | —54,800                 | —40,832                | +13,968               | ..                                                     | +13,968                            |
| Mainly due to saving under F. 1. See Note.                                                                   |                         |                        |                       |                                                        |                                    |
| <i>Voted . . .</i>                                                                                           | —18,100                 | —16,679                | +1,421                | ..                                                     | +1,421                             |
| See Note.                                                                                                    |                         |                        |                       |                                                        |                                    |
| <b>G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :</b>                                   |                         |                        |                       |                                                        |                                    |
| <i>G. 1.—Pay of Officers . . .</i>                                                                           | 8,300                   | 9,069                  | +769                  | +800                                                   | —31                                |
| Mainly due to grant of increment with retrospective effect.                                                  |                         |                        |                       |                                                        |                                    |
| <i>G. 2.—Pay of Establishments .</i>                                                                         | 29,300                  | 26,892                 | —2,408                | —2,402                                                 | —6                                 |
| <i>G. 3.—Allowances, Honoraria,<br/>etc. . . . .</i>                                                         | 2,200                   | 2,609                  | +409                  | +410                                                   | —1                                 |
| Chiefly due to payment of honoraria not originally provided for.                                             |                         |                        |                       |                                                        |                                    |
| <i>G. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. .</i> | 13,000                  | 16,484                 | +3,484                | +3,484                                                 | ..                                 |
| Expenditure on purchase of electric fittings for bungalow and replacement of cattle.                         |                         |                        |                       |                                                        |                                    |

| Major Head and Subhead.                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess --<br>Saving --. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or --. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-------------------------|-------------------------------------------------------------|------------------------------------------|
|                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                     | Rs.                                                         | Rs.                                      |
| <b>G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore—<i>concl'd.</i></b>                                                                                       |                              |                             |                         |                                                             |                                          |
| G. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. . . . .                                                                                        | 5,500                        | 5,777                       | +277                    | +278                                                        | —1                                       |
| G. 6.—Feed of Dairy Cattle including grazing charges . . . . .                                                                                                                 | 42,300                       | 54,024                      | +11,724                 | +11,804                                                     | —80                                      |
| Under-estimated. Natural increase of the farm herd                                                                                                                             |                              |                             |                         |                                                             |                                          |
| G. 7.—Purchase of Dairy Produce . . . . .                                                                                                                                      | 25,000                       | 26,785                      | +1,785                  | +1,785                                                      | ..                                       |
| Increase in sales necessitated purchase of milk for feeding the calves.                                                                                                        |                              |                             |                         |                                                             |                                          |
| G. 8.—Other Expenses . . . . .                                                                                                                                                 | 24,600                       | 24,983                      | --383                   | --781                                                       | —398                                     |
| <b>H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:</b>                                                                                                     |                              |                             |                         |                                                             |                                          |
| H. 1.—Pay of Establishments . . . . .                                                                                                                                          | 22,000                       | 22,575                      | +575                    | +565                                                        | +10                                      |
| Extra establishment for cultivation.                                                                                                                                           |                              |                             |                         |                                                             |                                          |
| H. 2.—Allowances, Honoraria, etc. . . . .                                                                                                                                      | 800                          | 594                         | —206                    | —200                                                        | —6                                       |
| H. 3.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. . . . .                                                                    | 9,200                        | 7,968                       | —1,232                  | —1,231                                                      | —1                                       |
| See B. 6.                                                                                                                                                                      |                              |                             |                         |                                                             |                                          |
| H. 4.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. . . . .                                                                                        | 1,200                        | 1,810                       | —610                    | +624                                                        | —14                                      |
| Under repairs to and renewals of plant, machinery, etc., which included certain arrears payments.                                                                              |                              |                             |                         |                                                             |                                          |
| H. 5.—Feed of Dairy Cattle including grazing charges . . . . .                                                                                                                 | 23,000                       | 26,470                      | +3,470                  | --3,470                                                     | ..                                       |
| Increased cost of feeding the farm herd including cost of special rations for the animals affected by foot and mouth disease.                                                  |                              |                             |                         |                                                             |                                          |
| H. 6.—Purchase of Dairy Produce . . . . .                                                                                                                                      | 25,000                       | 34,565                      | +9,565                  | --9,570                                                     | —5                                       |
| Purchase of more butter and of large quantities of milk to augment the milk supply from the farm herd which was seriously reduced owing to outbreak of foot and mouth disease. |                              |                             |                         |                                                             |                                          |
| H. 7.—Other Expenses . . . . .                                                                                                                                                 | 10,200                       | 12,720                      | +2,520                  | +2,521                                                      | —1                                       |
| Cultivation of more land for the production of grain and fodder.                                                                                                               |                              |                             |                         |                                                             |                                          |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>I.—Anand Creamery :</b>                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                     |                                    |
| I. 1.—Pay of Officers . . .                                                                                                                                                                                                                                                                                            | 7,399                   | 1,725                  | —5,575                | +1,100                                              | —3,675                             |
| Vacancy on transfer. Re-appropriation sanctioned on 15th February to meet increased expenditure due to the revision of pay of the Superintendent proved unjustifiable as the saving under the original grant, which was retained to meet the cut for probable savings, was not formally reappropriated or surrendered. |                         |                        |                       |                                                     |                                    |
| I. 2.—Pay of Establishments .                                                                                                                                                                                                                                                                                          | 12,490                  | 12,998                 | +598                  | +600                                                | —2                                 |
| I. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                                                                                                                           | 2,000                   | 776                    | —1,224                | —728                                                | —296                               |
| Smaller travelling charges (Rs. 724) and non-utilisation of the provision for house-rent allowance (Rs. 599).                                                                                                                                                                                                          |                         |                        |                       |                                                     |                                    |
| I. 4.—Purchase of Dairy Produce . . . . .                                                                                                                                                                                                                                                                              | 1,30,000                | 72,704                 | —57,296               | —47,767                                             | —9,536                             |
| The manufacture and purchase of butter were restricted owing to a fall in outside demand.                                                                                                                                                                                                                              |                         |                        |                       |                                                     |                                    |
| I. 5.—Other Supplies and Services and Contingencies.                                                                                                                                                                                                                                                                   | 38,800                  | 33,072                 | —728                  | +3,728                                              | —9,456                             |
| Re-appropriation of Rs. 8,728 sanctioned on different dates to meet special expenditure on repairs, etc., of machinery proved unjustifiable as savings accrued under contingencies (Rs. 9,500) due to less manufacture and purchase of butter owing to fall in demand.                                                 |                         |                        |                       |                                                     |                                    |
| <b>J.—Sugar Cable Service :</b>                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| J. 1.—Pay of Establishments .                                                                                                                                                                                                                                                                                          | 3,200                   | 3,185                  | —15                   | ..                                                  | —15                                |
| J. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                                                                                                                           | 500                     | 183                    | —312                  | —140                                                | —172                               |
| Under travelling allowance.                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                     |                                    |
| J. 3.—Supplies and Services .                                                                                                                                                                                                                                                                                          | 19,000                  | 16,105                 | —2,895                | ..                                                  | —2,895                             |
| Decrease in the number of cables to and from foreign countries due to trade depression.                                                                                                                                                                                                                                |                         |                        |                       |                                                     |                                    |
| J. 4.—Contingencies . . . . .                                                                                                                                                                                                                                                                                          | 2,000                   | 1,720                  | —280                  | —200                                                | —80                                |
| <b>K.—Miscellaneous—Medical Establishment :</b>                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| K. 1.—Pay of Officers :                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                     |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                    | 1,200                   | 1,200                  | ..                    | ..                                                  | ..                                 |
| Voted . . . . .                                                                                                                                                                                                                                                                                                        | 6,700                   | 6,492                  | —208                  | ..                                                  | —208                               |
| K. 2.—Pay of Establishments.                                                                                                                                                                                                                                                                                           | 5,800                   | 5,567                  | —233                  | —100                                                | —133                               |
| K. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                                                                                                                           | 800                     | 424                    | —376                  | ..                                                  | —376                               |
| Non-utilisation of the provision of travelling allowance.                                                                                                                                                                                                                                                              |                         |                        |                       |                                                     |                                    |
| K. 4.—Medicine and Diet . . . . .                                                                                                                                                                                                                                                                                      | 5,900                   | 5,547                  | —353                  | ..                                                  | —353                               |
| K. 5.—Other Expenses . . . . .                                                                                                                                                                                                                                                                                         | 1,400                   | 1,651                  | +251                  | +300                                                | —49                                |

| Major Head and Subhead.                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation.<br>withdrawal + or —<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------------|------------------------------------|
|                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                           | Rs.                                |
| <b>L.—Miscellaneous—Estate Establishment :</b>                                                                                  |                         |                        |                       |                                                               |                                    |
| L. 1.—Pay of Establishments .                                                                                                   | 14,300                  | 13,707                 | —593                  | —400                                                          | —193                               |
| L. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                    | 1,800                   | 1,091                  | —709                  | ..                                                            | —709                               |
| Payment of Grain compensation allowance at reduced rate sanctioned by local Government.                                         |                         |                        |                       |                                                               |                                    |
| L. 3.—Petty Construction and<br>upkeep of Estate . . . . .                                                                      | 14,000                  | 8,981                  | —5,019                | —4,500                                                        | —519                               |
| See B. 6.                                                                                                                       |                         |                        |                       |                                                               |                                    |
| L. 4.—Other Expenses . . . . .                                                                                                  | 11,700                  | 10,309                 | —591                  | ..                                                            | —691                               |
| <b>M.—Fumigation of American Cotton :</b>                                                                                       |                         |                        |                       |                                                               |                                    |
| M. 1.—Pay of Establishments.                                                                                                    | 4,500                   | 3,923                  | —1,477                | —1,377                                                        | —100                               |
| M. 2.—Other Expenses . . . . .                                                                                                  | 2,52,200                | 31,400                 | —2,20,700             | —1,67,352                                                     | —53,438                            |
| Importation and fumigation of a smaller number of bales of cotton than originally anticipated.                                  |                         |                        |                       |                                                               |                                    |
| <b>N.—Cotton Cess Staff :</b>                                                                                                   |                         |                        |                       |                                                               |                                    |
| N. 1.—Pay of Establishments . . . . .                                                                                           | 3,041                   | 1,119                  | —1,922                | ..                                                            | —1,922                             |
| Provision made both in India and Bombay estimates under a misunderstanding. Correct provision made in 1930-31.                  |                         |                        |                       |                                                               |                                    |
| N. 2.—Other Charges . . . . .                                                                                                   | 359                     | 136                    | —223                  | ..                                                            | —223                               |
| See N. 1.                                                                                                                       |                         |                        |                       |                                                               |                                    |
| <b>O.—Central Council of Agricultural Research . . . . .</b>                                                                    |                         |                        |                       |                                                               |                                    |
|                                                                                                                                 | 16,40,000               | ..                     | —16,40,000            | —16,40,000                                                    | ..                                 |
| Lump provision made in the original estimates, but subsequently transferred to the following new sub-heads, viz., O. 1 to O. 6. |                         |                        |                       |                                                               |                                    |
| <b>O. 1.—Pay of Officers :</b>                                                                                                  |                         |                        |                       |                                                               |                                    |
| Non-voted O. . . . .                                                                                                            | ..                      | 37,123                 | 37,123                | ..                                                            | ..                                 |
| S.(a) 37,123 }                                                                                                                  | 37,123                  |                        |                       |                                                               |                                    |
| Voted . . . . .                                                                                                                 | ..                      | 26,798                 | +26,798               | +26,840                                                       | —42                                |
| O. 2.—Pay of Establishments.                                                                                                    | ..                      | 16,488                 | +16,488               | +16,680                                                       | —192                               |

(a) Sanctioned as follows—22nd February, Rs 39,600 ; 22nd March —Rs. 2,477.

| Major Head and Subhead.                                                                                                                                                                                                                                                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|-----------|---------|
|                                                                                                                                                                                                                                                                            | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |           |         |
| O.—Central Council of Agricultural Research— <i>concd.</i>                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |           |         |
| O. 3.—Allowances, Honoraria, etc :                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                    |           |         |
| Non-voted O. . . . . }                                                                                                                                                                                                                                                     | 7,400                   | 6,631                  | —769                  | ..                                                     | —769                               |           |         |
| S.(b) 7,400 }                                                                                                                                                                                                                                                              |                         |                        |                       |                                                        |                                    |           |         |
| The Animal Husbandry Expert did not join his appointment in March as anticipated.                                                                                                                                                                                          |                         |                        |                       |                                                        |                                    |           |         |
| Voted . . . . .                                                                                                                                                                                                                                                            | ..                      | 17,397                 | +17,397               | +18,560                                                | —1,103                             |           |         |
| O. 4.—Contingencies . . . . .                                                                                                                                                                                                                                              | ..                      | 23,620                 | +28,620               | +29,160                                                | —340                               |           |         |
| O. 5.—Grants-in-aid, Contributions, etc :                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                    |           |         |
| O. . . . . }                                                                                                                                                                                                                                                               | 845                     | 845                    | ..                    | ..                                                     | ..                                 |           |         |
| S.(c) 845 }                                                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                    |           |         |
| O. 6.—Provision for Research work                                                                                                                                                                                                                                          | ..                      | 14,99,996              | +14,99,996            | +15,00,000                                             | —4                                 |           |         |
| P.—Works . . . . .                                                                                                                                                                                                                                                         | ..                      | 49,482                 | +49,482               | +49,543                                                | —61                                |           |         |
| Charges for construction and repairs originally provided under sub-heads A 5. (1), B. 6, B. 8, C. 5, D. 4, H. 3 and L. 3, were correctly adjusted under this new sub-head.                                                                                                 |                         |                        |                       |                                                        |                                    |           |         |
| Q.—English Charges (High Commissioner) on stores . . . . .                                                                                                                                                                                                                 | 4,000                   | 1,907                  | —2,093                | —933                                                   | —1,160                             |           |         |
| Partly due to liabilities carried forward (Rs. 800) and reduction in prices (Rs. 360). Remainder of the saving due to provision having been made in this grant for expenditure on account of the Bacteriological Laboratory, Muktesar, which is debitable to Grant No. 59. |                         |                        |                       |                                                        |                                    |           |         |
| R.—Loss or gain by Exchange . . . . .                                                                                                                                                                                                                                      | ..                      | 20                     | +20                   | +22                                                    | —2                                 |           |         |
| S.—Deduct—Probable Savings . . . . .                                                                                                                                                                                                                                       | —80,000                 | ..                     | +80,000               | ..                                                     | +80,000                            |           |         |
| Fully realised.                                                                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                    |           |         |
| Totals                                                                                                                                                                                                                                                                     | Non-voted {             | Gross . . . . .        | 3,38,368              | 3,16,546                                               | —21,822                            | ..        | —21,822 |
|                                                                                                                                                                                                                                                                            |                         | Deductions . . . . .   | —54,800               | —40,832                                                | +13,968                            | ..        | +13,968 |
|                                                                                                                                                                                                                                                                            |                         | Net . . . . .          | 2,83,568              | 2,75,714                                               | —7,854                             | ..        | —7,854  |
|                                                                                                                                                                                                                                                                            | Voted {                 | Gross . . . . .        | 32,87,100             | 29,82,182                                              | —3,04,918                          | —2,26,482 | —78,436 |
|                                                                                                                                                                                                                                                                            |                         | Deductions . . . . .   | —18,100               | —16,679                                                | +1,421                             | ..        | +1,421  |
|                                                                                                                                                                                                                                                                            |                         | Net . . . . .          | 32,69,000             | 29,65,503                                              | —3,03,497                          | —2,26,482 | —77,015 |

(b) Sanctioned as follows—22nd February, Rs. 7,500 ; 22nd March—Rs. 100.

(c) Sanctioned as follows—22nd February, Rs. 1,050 ; 22nd March—Rs. 205.

## NOTES.

SUB-HEAD F.—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary which are borne by Government against leave and pension contributions and passage pay paid by the Committee.

Under non-voted and voted heads the Appropriation and expenditure compare as below:—

|                      | Non-voted.     |              | Voted.         |              |
|----------------------|----------------|--------------|----------------|--------------|
|                      | Appropriation. | Expenditure. | Appropriation. | Expenditure. |
|                      | Rs.            | Rs.          | Rs.            | Rs.          |
| Gross . . . . .      | 54,800         | 40,404       | 19,300         | 18,429       |
| Recoveries . . . . . | —51,800        | —40,832      | —18,100        | —16,679      |
| Net . . . . .        | (a) Nil        | (a) 428      | (b) 1,200      | (b) 1,750    |
|                      |                |              | + 550          |              |

2. SUB-HEAD P.—No important major work was executed during the year.

3. Losses aggregating Rs. 17,412 occurred under the various subheads of this grant. Each of the component items was below Rs. 5,000 except one of Rs. 9,900 (Subhead H 4) representing the value of thirteen cattle which died of rinderpest and other diseases.

(a) There was no provision during the year on account of cost of passage or leave salary under the non-voted head. Rs. 428 represents travelling allowance of non-voted officers pertaining to 1928-29 which was refunded in 1929-30.

(b) The provision of Rs. 1,200 represents the net charge to Government on account of leave salary. Against this provision the expenditure amounted to Rs. 1,750 and was covered by the re-appropriation of Rs. 550 sanctioned on 29th March 1930.

## IMPORTANT COMMENTS.

*Over budgeting.*

The following table indicates the extent of the savings which have occurred against the voted Grant in previous years, also the amounts of lump cut for probable saving included in the original grants.

| Year.             | Original grant. | Saving. | Percentage of saving. | Lump cut for probable savings. |
|-------------------|-----------------|---------|-----------------------|--------------------------------|
| 1925-26 . . . . . | 13,42           | 1,16    | 9                     | ..                             |
| 1926-27 . . . . . | 15,02           | 2,24    | 15                    | ..                             |
| 1927-28 . . . . . | 15,15           | 1,31    | 9                     | 50                             |
| 1928-29 . . . . . | 15,28           | 8       | 0.5                   | ..                             |
| 1929-30 . . . . . | 32,69           | 3,03    | 9                     | 80                             |

The close estimating in 1928-29 appears to some extent to have been fortuitous as previous to that year charges in connection with the fumigation of American Cotton were met from fumigation receipts and the net receipts were credited in the accounts under the corresponding receipt head. The budget estimate of 1928-29 was framed on the assumption that this procedure would continue, but during the course of the year it was decided to debit such charges to sub-head M.-2, as a result of which there was an excess of 94 under the subhead, though the original Grant as a whole was sufficient to meet this extra charge.

It will thus be seen that the over-estimating has been substantial and persistent, indicating the necessity for a more drastic general cut for probable savings if the cut cannot be allocated to individual subheads or groups of subheads.

The large increase in expenditure in 1929-30 is connected with the Central Council of Agricultural Research for which the provision of 16,40 was made under subhead 0. The savings against this appropriation came to 51. If this subhead be omitted, the savings under the remaining subheads of the Grant come to 15 per cent. of the corresponding totals of appropriation.

In the non-voted section, however, the result is satisfactory; the saving being 2.8 per cent. of the final appropriation against an excess of 6.1 per cent. in the previous year.

## GRANT No. 59.—CIVIL VETERINARY SERVICES.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

| Major Head and Subhead.                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess<br>Saving | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|-------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------|-------------------------------------------------------------|----------------------------------------|
|                                                                                           | Rs.                     | Rs.                    | Rs.              | Rs.                                                         | Rs.                                    |
| MAJOR-HEAD "34—AGRICULTURE".                                                              |                         |                        |                  |                                                             |                                        |
| BACTERIOLOGICAL LABORATORY,<br>MUKTESAR.                                                  |                         |                        |                  |                                                             |                                        |
| A.—Pay of Officers :                                                                      |                         |                        |                  |                                                             |                                        |
| A. 1.—Direction :                                                                         |                         |                        |                  |                                                             |                                        |
| Non-voted . . . .                                                                         | 33,500                  | 39,427                 | +927             | +1,500                                                      | —573                                   |
| Voted . . . . .                                                                           | 26,400                  | 26,099                 | —301             | +259                                                        | —560                                   |
| A. 2.—Laboratory, Veterinary<br>Farm, Electrical and<br>Medical Branches :                |                         |                        |                  |                                                             |                                        |
| Non-voted O. 25,500 }<br>S. (a) —3,090 }                                                  | 22,500                  | 20,531                 | —1,969           | —1,500                                                      | —469                                   |
| An officer proceeded on leave out of India.                                               |                         |                        |                  |                                                             |                                        |
| Voted . . . . .                                                                           | 21,500                  | 21,890                 | +390             | +2,000                                                      | —1,610                                 |
| B.—Pay of Establishments :                                                                |                         |                        |                  |                                                             |                                        |
| B. 1.—Direction . . . .                                                                   | 57,500                  | 51,330                 | —6,170           | —3,000                                                      | —170                                   |
| Due to delay in transfer of temporary staff from daily labour to this head.               |                         |                        |                  |                                                             |                                        |
| B. 2.—Veterinary Branch . .                                                               | 40,700                  | 36,150                 | —4,550           | —1,300                                                      | —250                                   |
| B. 3.—Other Branches . . .                                                                | 43,400                  | 38,608                 | —4,792           | —3,000                                                      | —992                                   |
| C.—Allowances, Honoraria, etc. :                                                          |                         |                        |                  |                                                             |                                        |
| Non-voted O. . . . 7,000 }<br>S. . . . (b) 1,500 }                                        | 8,500                   | 7,378                  | —1,222           | ..                                                          | —1,292                                 |
| The provision of Rs. 1,000 for medical treatment of British Officers remained unutilised. |                         |                        |                  |                                                             |                                        |
| Voted . . . . .                                                                           | 8,300                   | 9,848                  | +1,548           | +2,000                                                      | —454                                   |
| More frequent touring of officers and subordinates for research purposes.                 |                         |                        |                  |                                                             |                                        |

(a) Sanctioned as follows: 11th January, —Rs. 1,400; 25th February, —Rs. 1,000.

(b) Sanctioned on 25th February.



| Major Head and Subhead.                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess —<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Reainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                   | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                    |
| <b>D.—Purchase of Additional Animals:</b>                                                                                                                                                         |                         |                             |                       |                                                             |                                        |
| O. . . 90,000                                                                                                                                                                                     | 1,35,000                | 1,19,740                    | —15,230               | —5,000                                                      | —9,260                                 |
| S. (a) 45,000                                                                                                                                                                                     |                         |                             |                       |                                                             |                                        |
| Reduced demand for sera from the Madras Government.                                                                                                                                               |                         |                             |                       |                                                             |                                        |
| <b>E.—Stable, Feed and Upkeep of Animals and Cultivation Expenses:</b>                                                                                                                            |                         |                             |                       |                                                             |                                        |
| <b>E. 1.—Purchase of Grain</b>                                                                                                                                                                    |                         |                             |                       |                                                             |                                        |
| O. . . 80,000                                                                                                                                                                                     | 95,000                  | 97,666                      | + 2,666               | —3,000                                                      | —334                                   |
| S. . . (a) 15,000                                                                                                                                                                                 |                         |                             |                       |                                                             |                                        |
| More animals had to be maintained.                                                                                                                                                                |                         |                             |                       |                                                             |                                        |
| <b>E. 2.—Purchase of Grass</b>                                                                                                                                                                    |                         |                             |                       |                                                             |                                        |
| O. . . 30,000                                                                                                                                                                                     | 40,000                  | 29,389                      | —10,611               | ..                                                          | —10,611                                |
| S. . . (a) 10,000                                                                                                                                                                                 |                         |                             |                       |                                                             |                                        |
| The contractor could not supply the full quantity of hay within the year.                                                                                                                         |                         |                             |                       |                                                             |                                        |
| <b>E. 3.—Cattle Attendants and Coolies</b>                                                                                                                                                        | 1,05,700                | 92,590                      | —13,110               | —12,890                                                     | —220                                   |
| Estimate included cost of coolies actually charged to other heads.                                                                                                                                |                         |                             |                       |                                                             |                                        |
| <b>E. 4.—Other Charges</b>                                                                                                                                                                        | 10,000                  | 9,879                       | —121                  | + 1,600                                                     | —1,721                                 |
| See D. The reappropriation proved unnecessary.                                                                                                                                                    |                         |                             |                       |                                                             |                                        |
| <b>F.—Replacement and upkeep of Machinery, Plant, Buildings, etc</b>                                                                                                                              | 8,000                   | 20,199                      | —12,199               | + 13,000                                                    | —801                                   |
| The Engines had to be worked for longer hours and this entirely depends upon the needs of the Institute.                                                                                          |                         |                             |                       |                                                             |                                        |
| <b>G.—Purchase of Chemicals and Apparatus</b>                                                                                                                                                     | 44,000                  | 34,670                      | —9,321                | —6,762                                                      | —2,559                                 |
| Less expenditure on chemicals due to late appointment of certain Officers. Also due to economy.                                                                                                   |                         |                             |                       |                                                             |                                        |
| <b>H.—Railway Freight and Carriage Charges</b>                                                                                                                                                    | 30,000                  | 29,566                      | —434                  | ..                                                          | —434                                   |
| <b>J.—Other Supplies and Services</b>                                                                                                                                                             |                         |                             |                       |                                                             |                                        |
| O. . . 43,000                                                                                                                                                                                     | 52,000                  | 59,539                      | + 7,539               | + 6,000                                                     | + 1,539                                |
| S. . . (a) 9,000                                                                                                                                                                                  |                         |                             |                       |                                                             |                                        |
| Greater expenditure on packing materials. The final excess was due to the fact that advance payment was made by the High Commissioner for the periodicals required for 1930-31 indented for 1929. |                         |                             |                       |                                                             |                                        |

| Major Head and Subhead.                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                | Rs.                              |
| <b>K.—Contingencies</b> . . . . .                                                                                             |                              |                             |                       |                                                                    |                                  |
| <i>O.</i> . . . . 26,500                                                                                                      | 28,500                       | 34,404                      | + 5,904               | + 8,500                                                            | — 2,596                          |
| <i>S.</i> . . . . (A) 2,000                                                                                                   |                              |                             |                       |                                                                    |                                  |
| See E. 3. The final saving is due to cost of stationery etc., not having been adjusted during 1929-30 as expected.            |                              |                             |                       |                                                                    |                                  |
| <b>L.—Grants-in-aid, Contributions, etc. :</b>                                                                                |                              |                             |                       |                                                                    |                                  |
| <i>Non-voted.</i> . . . . ..                                                                                                  | ..                           | 450                         | + 450                 | ..                                                                 | + 450                            |
| Represents the passage contribution of an officer, intimation of the debit for which was received in March 1930.              |                              |                             |                       |                                                                    |                                  |
| Voted . . . . .                                                                                                               | 3,000                        | 3,000                       | ..                    | ..                                                                 | ..                               |
| <b>M.—English Charges (High Commis-<br/>sioner) on stores</b> . . . . .                                                       | ..                           | 2,729                       | + 2,729               | + 3,280                                                            | — 551                            |
| Mainly expenditure on unforecasted indents and partly payments for which budget provision was made under Grant No. 58 (q. v.) |                              |                             |                       |                                                                    |                                  |
| <b>N.—Loss or Gain by Exchange</b> . . . . .                                                                                  | ..                           | 20                          | + 20                  | + 23                                                               | — 3                              |
| Totals . { <i>Non-voted.</i> . . . . .                                                                                        | 69,600                       | 67,716                      | — 1,884               | ..                                                                 | — 1,884                          |
| { <i>Voted</i> . . . . .                                                                                                      | 7,49,000                     | 7,17,323                    | — 31,677              | — 90                                                               | — 31,587                         |

(a) Voted by the Legislative Assembly on 18th February.

## GRANT No. 60—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

| Major Head and Subhead.                                                                                                                                                                                           | Final<br>Appro-<br>piation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|--------|
|                                                                                                                                                                                                                   | Rs.                         | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |        |
| MAJOR HEAD "35—INDUSTRIES".                                                                                                                                                                                       |                             |                             |                       |                                                             |                                         |        |
| B.—Industries—State Scholarships .                                                                                                                                                                                | 4,000                       | 3,162                       | —838                  | —880                                                        | +42                                     |        |
| Under travelling allowance and passages of scholars sent to England.                                                                                                                                              |                             |                             |                       |                                                             |                                         |        |
| C.—Indian School of Mines :                                                                                                                                                                                       |                             |                             |                       |                                                             |                                         |        |
| C. 1.—Pay of Officers                                                                                                                                                                                             |                             |                             |                       |                                                             |                                         |        |
| Non-voted O. 16,700                                                                                                                                                                                               | } 11,650                    | 10,991                      | —659                  | ..                                                          | —659                                    |        |
| S. (a) —5,050                                                                                                                                                                                                     |                             |                             |                       |                                                             |                                         |        |
| Voted . . . . .                                                                                                                                                                                                   | 60,000                      | 56,377                      | —3,623                | —2,000                                                      | —1,623                                  |        |
| Mainly on account of grant of leave out of India (Rs. 3,400).                                                                                                                                                     |                             |                             |                       |                                                             |                                         |        |
| C. 2.—Pay of Establishments .                                                                                                                                                                                     | 44,100                      | 43,178                      | —922                  | +400                                                        | —1,322                                  |        |
| The final saving it is explained by the local officer, was due to the fact that the extra expenditure on special pay and the saving due to smaller cost of acting arrangements could not be accurately estimated. |                             |                             |                       |                                                             |                                         |        |
| C. 3.—Allowances, Honoraria,<br>Etc.                                                                                                                                                                              |                             |                             |                       |                                                             |                                         |        |
| Non-voted . . . . .                                                                                                                                                                                               | 3,300                       | 2,827                       | —473                  | ..                                                          | —473                                    |        |
| Voted . . . . .                                                                                                                                                                                                   | 19,700                      | 19,693                      | —7                    | +600                                                        | —607                                    |        |
| The reappropriation of Rs. 600 sanctioned in March proved unnecessary.                                                                                                                                            |                             |                             |                       |                                                             |                                         |        |
| C. 4.—Supplies and Services .                                                                                                                                                                                     | 48,400                      | 48,383                      | —17                   | ..                                                          | —17                                     |        |
| C. 5.—Contingencies . . .                                                                                                                                                                                         | 24,800                      | 25,326                      | +526                  | +1,000                                                      | —474                                    |        |
| Increase under municipal tax on certain school buildings.                                                                                                                                                         |                             |                             |                       |                                                             |                                         |        |
| Totals {                                                                                                                                                                                                          | Non-voted                   | 14,950                      | 13,818                | —1,132                                                      | ..                                      | —1,132 |
|                                                                                                                                                                                                                   | Voted .                     | 2,01,000                    | 1,96,119              | —4,881                                                      | —880                                    | —4,001 |

(a) Sanctioned on 6th February.

## GRANT No. 61—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

| Major Head and Sub head.                                                                                                                                                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "36—AVIATION"</b>                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <b>A.—Pay of Officers</b>                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Non-voted. O. 9,000                                                                                                                                                                                                                                                                   | 14,400                       | 14,202                      | —198                  | ..                                                          | —198                                    |
| S. (a) 5,400                                                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                       | 42,200                       | 41,072                      | —1,128                | —1,128                                                      | ..                                      |
| The Air Craft and Engine Inspector joined the appointment later than was anticipated.                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| <b>B.—Pay of Establishments</b> . . . . .                                                                                                                                                                                                                                             | 46,700                       | 37,155                      | —9,545                | —9,000                                                      | —545                                    |
| Due mainly to certain members of the staff remaining on leave ex-India.                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| <b>C.—Allowances, Honoraria, etc.</b>                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| Non-voted O. 4,500                                                                                                                                                                                                                                                                    | 2,000                        | 1,699                       | —301                  | ..                                                          | —301                                    |
| S. (b) —2,500                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                       | 19,300                       | 19,371                      | + 71                  | + 800                                                       | —729                                    |
| The amount of Rs. 800 provided for anticipated expenditure was not fully utilised.                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>D.—Works</b> . . . . .                                                                                                                                                                                                                                                             | 17,05,300                    | 14,14,826                   | —2,90,474             | —1,96,770                                                   | —93,704                                 |
| Smaller expenditure with reference to the original allotments was incurred on the following works :—                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| (i) Karachi-Delhi-Route-Ground organisation excluding night flying equipment (Rs. 2,02,939).                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| (ii) Customs accommodation Karachi (Rs. 9,869),                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| (iii) Electrification of civil aerodrome at Karachi (Rs. 40,261),                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| (iv) Rangoon aerodrome-acquisition and preparation (Rs. 1,64,115),                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| (v) Calcutta (Dum Dum) aerodrome, provision of hanger, approach Road, etc., (Rs. 59,774.),                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| (vi) Standing charges maintenance and repairs (Rs. 8,708), and                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| (vii) No expenditure being incurred on Acquisition of site for aerodrome at Vizagapatam (Rs. 20,300). The saving was partly counterbalanced by excess expenditure under the following works :—                                                                                        |                              |                             |                       |                                                             |                                         |
| (1) Improvements to the Civil Aerodrome, Dum Dum (Rs. 2,284).                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| (2) Balance of expenditure to complete the work on the establishment of the civil landing ground at Gaya (Rs. 6,016),                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| (3) Bombay Aerodrome—Part acquisition (Rs. 1,18,244),                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| (4) Miscellaneous Akyab (Rs. 13,497),                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| (5) Minor works (Rs. 18,108),                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| (6) Acquisition of land for Air Ship Base, Bombay (Rs. 3,830),                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| (7) Acquisition and demarcation of land for ground at Chittagong (Rs. 52,386),                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| (8) Preparation of the site for a civil aerodrome at New Delhi (Rs. 45), and                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| (9) Survey of land for Air ship Base, Bombay (Rs. 1,082).                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <b>E.—Supplies and Services</b> . . . . .                                                                                                                                                                                                                                             | 32,500                       | 48,866                      | + 16,366              | + 4,030                                                     | + 12,336                                |
| Due to more payments than anticipated being made to the Posts and Telegraphs Department for wireless facilities provided for civil aviation purposes. The actual expenditure could not be gauged by the Posts and Telegraphs Department before the accounts for the year were closed. |                              |                             |                       |                                                             |                                         |

(a) Sanctioned as follows—27th June, Rs. 3,600; 20th March, Rs. 1,500.

(b) Sanctioned as follows—27th January,—Rs. 100; 8th March,—Rs. 600; 20th March,—Rs. 1,800.

| Major head and subhead.                                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net reap-<br>propriation,<br>withdrawal<br>or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                 | Rs.                                                         | Rs.                                     |
| <i>F.—Grants-in-aid, etc.</i>                                                                                                                                                                                                                                            |                         |                        |                     |                                                             |                                         |
| Non-voted O. 500                                                                                                                                                                                                                                                         | } 600                   | 600                    | ..                  | ..                                                          | ..                                      |
| S. (c) 100                                                                                                                                                                                                                                                               |                         |                        |                     |                                                             |                                         |
| Voted . . .                                                                                                                                                                                                                                                              | 5,08,000                | 1,60,700               | —3,47,300           | —3,43,550                                                   | —3,750                                  |
| Due mainly to the fact that the provision of Rs. 3,50,000 as Government subsidy to the company undertaking the operation of the Karachi-Delhi route was not utilised as it was subsequently decided to run the service as a Government concern.                          |                         |                        |                     |                                                             |                                         |
| G.—Contingencies . . .                                                                                                                                                                                                                                                   | 4,900                   | 8,614                  | +4,614              | +5,800                                                      | —1,186                                  |
| Due to increased activities of the civil aviation Directorate.                                                                                                                                                                                                           |                         |                        |                     |                                                             |                                         |
| <b>H.—OPERATION OF THE INDIAN STATE AIR SERVICE :</b>                                                                                                                                                                                                                    |                         |                        |                     |                                                             |                                         |
| H.1 —Pay of establishments . . .                                                                                                                                                                                                                                         | ..                      | 1,155                  | +1,155              | +2,700                                                      | —1,545                                  |
| Due to the decision to operate the Karachi-Delhi section of the Indian State Air Service as a Government concern. The expenditure under this subhead was incurred through the agency of the Posts and Telegraphs Department, and the final saving could not be foreseen. |                         |                        |                     |                                                             |                                         |
| H. 2.—Other charges . . .                                                                                                                                                                                                                                                | ..                      | 15,333                 | +15,333             | +24,300                                                     | —8,967                                  |
| <i>See H. 1.</i>                                                                                                                                                                                                                                                         |                         |                        |                     |                                                             |                                         |
| I. English charges (High Commissioner) on Stores . . .                                                                                                                                                                                                                   | 2,000                   | 881                    | —1,119              | —1,000                                                      | —119                                    |
| Saving due to reduction in prices (Rs. 290) and rounding of the grant (Rs. 830).                                                                                                                                                                                         |                         |                        |                     |                                                             |                                         |
| <b>J. English charges</b>                                                                                                                                                                                                                                                |                         |                        |                     |                                                             |                                         |
| Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi . . .                                                                                                                                                            | ..                      | 42,229                 | +42,229             | +42,000                                                     | +229                                    |
| Information concerning this expenditure was not available when the budget was framed.                                                                                                                                                                                    |                         |                        |                     |                                                             |                                         |
| <b>K.—Loss or Gain by exchange—</b>                                                                                                                                                                                                                                      |                         |                        |                     |                                                             |                                         |
| Non-voted . . .                                                                                                                                                                                                                                                          | ..                      | 2                      | +2                  | ..                                                          | +2                                      |
| Voted . . .                                                                                                                                                                                                                                                              | ..                      | 477                    | +477                | +300                                                        | +177                                    |
| <i>See paragraph 48, Chapter III.</i>                                                                                                                                                                                                                                    |                         |                        |                     |                                                             |                                         |
| Totals . { Non-voted . . .                                                                                                                                                                                                                                               | 17,000                  | 16,503                 | —497                | ..                                                          | —497                                    |
| { Voted . . .                                                                                                                                                                                                                                                            | 23,60,000               | 17,90,679              | —5,69,321           | —4,71,518                                                   | —97,803                                 |

(c) Sanctioned on 27th January.

## Statement of expenditure of Important New Works.

| Service.                                                                                           | Appropriation Expenditure. |          | Balance.   |          |
|----------------------------------------------------------------------------------------------------|----------------------------|----------|------------|----------|
|                                                                                                    | Rs.                        | Rs.      | Unexpended | Excess.  |
|                                                                                                    | Rs.                        | Rs.      | Rs.        | Rs.      |
| <b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget :</b>                   |                            |          |            |          |
| Estimated to cost above Rs. 50,000 :                                                               |                            |          |            |          |
| 1. Improvement to civil Aerodrome, Dum Dum . . . . .                                               | 1,23,000                   | 1,25,284 | ..         | 2,284    |
| Revised estimates Rs. 3,15,444; expenditure to the end of March 1930, Rs. 3,14,495; completed      |                            |          |            |          |
| 2. Karachi-Delhi route—Ground organisation, excluding night flying equipment . . . . .             | 5,67,000                   | 3,64,061 | 2,02,939   | ..       |
| Sanctioned estimate Rs. 5,67,000; expenditure to the end of March 1930, Rs. 3,64,061; in progress. |                            |          |            |          |
| 3. Electrification of Civil Aerodrome at Karachi . . . . .                                         | 72,000                     | 31,739   | 40,261     | ..       |
| Sanctioned estimate Rs. 77,014; expenditure to the end of March 1930, Rs. 31,739 in progress.      |                            |          |            |          |
| 4. Rangoon Aerodrome acquisition and preparation . . . . .                                         | 4,34,000                   | 2,69,885 | 1,64,115   | ..       |
| Sanctioned estimate Rs. 4,34,000; expenditure to the end of March 1930, Rs. 2,69,885; in progress. |                            |          |            |          |
| 5. Bombay Aerodrome—part acquisition . . . . .                                                     | 1,90,000                   | 3,08,244 | ..         | 1,18,244 |
| Sanctioned estimate Rs. 3,23,248; expenditure to the end of March 1930, Rs. 3,08,244; completed.   |                            |          |            |          |
| 6. Calcutta (Dum Dum) Aerodrome, provision of hanger, approach road, etc. . . . .                  | 2,05,000                   | 1,45,226 | 59,774     | ..       |
| Sanctioned estimate Rs. 2,05,000; expenditure to the end of March 1930; Rs. 1,45,226; in progress. |                            |          |            |          |
| <b>II.—Other Major Works specifically provided for in the Budget :</b>                             |                            |          |            |          |
| Estimated to cost above Rs. 50,000 or less.                                                        |                            |          |            |          |
| 7. Customs accommodation, Karachi . . . . .                                                        | 24,000                     | 14,131   | 9,869      | ..       |
| Estimate Rs. 29,070; Expenditure to the end of March 1930, Rs. 24,131; in progress                 |                            |          |            |          |
| 8. Miscellaneous—Akyab . . . . .                                                                   | 10,000                     | 23,497   | ..         | 13,497   |
| Estimate Rs. 23,508; Expenditure to the end of March 1930, Rs. 23,497; completed                   |                            |          |            |          |

Statement of expenditure of Important New Works—*concl'd.*

|                                                                                                              |        |        |        |        |
|--------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------|
| 9. Acquisition of site for aerodrome at Vizagapatam . . . .                                                  | 20,300 | ..     | 20,300 | ..     |
| <b>III.—Unforeseen Major Works not specifically provided for in the budget :</b>                             |        |        |        |        |
| 10. Acquisition of land for Airship Base, Bombay . . . .                                                     | ..     | 3,830  | ..     | 3,830  |
| Sanctioned estimate Rs. 3,13,000 ; expenditure to the end of March 1930, Rs. 2,75,471 ; Completed.           |        |        |        |        |
| 11. Balance of expenditure to complete the work on the establishment of Civil landing ground at Gaya . . . . | ..     | 6,016  | ..     | 6,016  |
| Sanctioned estimate Rs. 2 000 ; expenditure to the end of March 1930, Rs. 27,422 ; completed.                |        |        |        |        |
| 12. Acquisition and demarcation of land for ground at Chittagong . . . .                                     | ..     | 52,386 | ..     | 52,386 |
| Sanctioned estimate Rs. 59,727 ; expenditure to the end of March 1930, Rs. 52,386 ; completed.               |        |        |        |        |
| <b>IV.—Minor Work :</b>                                                                                      |        |        |        |        |
| 13. All Collectively                                                                                         | 10,000 | 29,235 | ..     | 19,235 |

*General Remarks.*

*Item No. 2.*—Due to (1) expenditure on the Jodhpur and Uterlai Aerodromes, being incurred by the Jodhpur Durbar (Rs. 49,000), (ii) low tenders being received for the cost of hangers than estimated, (Rs. 97,623) and (iii) postponement of certain works connected with the scheme (Rs. 56,316).

*Item No. 3.*—Due to certain Works connected with the scheme being undertaken by the Air Ministry and the payment made by the Secretary of State in England.

*Item No. 4.*—Due chiefly to the cost of acquiring land being less than originally estimated.

*Item No. 5.*—Due to the decision to acquire the whole area for the Aerodrome immediately.

*Item No. 9.*—Due to a decision not to debit the cost to civil aviation.

## GRANT No. 62—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Salaries and Expenses in connection with the COMMERCIAL INTELLIGENCE AND STATISTICS.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD—"37-MISCELLANEOUS<br>DEPARTMENTS."                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| A.—Pay of Officers                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| Non-voted. O. 44,600                                                                                                                                                                                                                                                                                                                                                                                     | } 44,810                     | 44,508                      | —302                  | ..                                                          | —302                                    |
| S. (a) 210                                                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                          | 23,900                       | 22,063                      | —1,837                | —1,836                                                      | —1                                      |
| B.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                       | 1,64,300                     | 1,64,975                    | + 675                 | + 600                                                       | + 75                                    |
| C.—Allowances, Honoraria,<br>Etc.                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | 9,300                        | 8,461                       | —839                  | —48                                                         | —791                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                          | 4,100                        | 4,329                       | + 229                 | + 328                                                       | —99                                     |
| More touring.                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| D.—Contingencies. . . . .                                                                                                                                                                                                                                                                                                                                                                                | 72,900                       | 44,819                      | —28,081               | —16,547                                                     | —11,534                                 |
| Reduced charges under cost of priced publications (Rs. 23,000) due chiefly to a number of publications having not been completed and issued during the year as previously expected, economy in miscellaneous expenditure (Rs. 4,000), lower postage and telegram charges (Rs. 1,000) accounted for the saving. Rs. 11,000 was reported by the Director for surrender in March 1930 but was not accepted. |                              |                             |                       |                                                             |                                         |
| E.—Payments to Railways and Pro-<br>vincial Governments for Fron-<br>tier Trade Registration . . . . .                                                                                                                                                                                                                                                                                                   | 15,000                       | 14,301                      | —699                  | —209                                                        | —490                                    |
| F.—Cotton Industry Statistics :                                                                                                                                                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| F. 1.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                    | 6,293                        | 6,004                       | —289                  | ..                                                          | —289                                    |
| F. 2.—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                            | 1,707                        | 1,379                       | —328                  | ..                                                          | —328                                    |

(a) Sanctioned on 6th March.



| Major Head and Subhead.                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-Borne Statistics relating to Raw Cotton : |                         |                        |                       |                                                        |                                    |
| G. 2.—Other Charges . . . . .                                                                                                                                  | 24,800                  | 9,544                  | —15,256               | —14,480                                                | —776                               |
| Certain Railways did not prefer their claims during the year.                                                                                                  |                         |                        |                       |                                                        |                                    |
| H.—Grants in-aid, Contributions, Etc.                                                                                                                          | 100                     | 148                    | +48                   | +48                                                    | ..                                 |
| Totals                                                                                                                                                         |                         |                        |                       |                                                        |                                    |
| { Non-voted                                                                                                                                                    | 54,210                  | 53,117                 | —1,093                | ..                                                     | —1,093                             |
| { Voted . . . . .                                                                                                                                              | 3,13,000                | 2,67,414               | —45,586               | —32,144                                                | —13,442                            |

### IMPORTANT COMMENTS.

#### *Over-estimating.*

The total voted savings under the Grant for 5 years are given below :—

| Year.             | Grant.   | Saving. | Percentage of saving. |
|-------------------|----------|---------|-----------------------|
|                   | Rs.      | Rs.     |                       |
| 1925-26 . . . . . | 2,37,000 | 36,267  | 15                    |
| 1926-27 . . . . . | 2,47,000 | 51,198  | 20                    |
| 1927-28 . . . . . | 2,59,000 | 39,747  | 15                    |
| 1928-29 . . . . . | 3,09,000 | 42,946  | 14                    |
| 1929-30 . . . . . | 3,13,000 | 45,586  | 14                    |

The savings are persistent and substantial, though the reason for them has varied from year to year.

## GRANT No. 63—CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with CENSUS.

| Major Head and Subhead.                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>Reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."</b> |                         |                        |                       |                                                        |                                         |
| <b>A.—Superintendence:</b>                        |                         |                        |                       |                                                        |                                         |
| A. 1—Pay of Officers:                             |                         |                        |                       |                                                        |                                         |
| Non-voted O. 20,000                               | 14,051                  | 14,051                 | ..                    | ..                                                     | ..                                      |
| S. (a) —5,949                                     |                         |                        |                       |                                                        |                                         |
| A. 2.—Pay of Establishments .                     | 2,500                   | 2,073                  | —427                  | —400                                                   | —27                                     |
| A. 3.—Allowances, Honoraria,<br>etc.:             |                         |                        |                       |                                                        |                                         |
| Non-voted O. 4,000                                | 2,250                   | 2,024                  | —226                  | ..                                                     | —226                                    |
| S. (b) —1,750                                     |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                   | 500                     | 783                    | +283                  | +400                                                   | —117                                    |
| Under estimated in the absence of past actuals.   |                         |                        |                       |                                                        |                                         |
| A. 4.—Contingencies . . .                         | 3,000                   | 2,086                  | —914                  | —750                                                   | —164                                    |
| Due to economy.                                   |                         |                        |                       |                                                        |                                         |
| A. 5—Grants-in-aid. Contributions, etc.           |                         |                        |                       |                                                        |                                         |
| O. ..                                             | 270                     | 270                    | ..                    | ..                                                     | ..                                      |
| S. (c) 270                                        |                         |                        |                       |                                                        |                                         |
| <b>TOTALS</b> . { Non-voted . . .                 | 16,571                  | 16,345                 | —226                  | ..                                                     | —226                                    |
| { Voted . . . . .                                 | 6,000                   | 4,942                  | —1,058                | —750                                                   | —308                                    |

(a) Sanctioned as follows; 21st January,—Rs. 270; 22nd March,—Rs. 5,679.

(b) Sanctioned on 22nd March.

(c) .. 21st January.

## GRANT No. 64—EMIGRATION-INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-INTERNAL.

| Major Head and Subhead.                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD " 37.—MISCELLANEOUS DEPARTMENTS."</b>                                                                                                  |                              |                             |                       |                                                             |                                         |
| <b>A.—Expenditure in Assam :</b>                                                                                                                     |                              |                             |                       |                                                             |                                         |
| A. 1.—Administrative Estab-<br>lishment :                                                                                                            |                              |                             |                       |                                                             |                                         |
| A. 1. (2).—Pay of Establish-<br>ments . . . . .                                                                                                      | 9,798                        | 8,423                       | —1,375                | ..                                                          | —1,375                                  |
| A. 1. (3).—Other Charges . . . . .                                                                                                                   | 250                          | 212                         | —38                   | ..                                                          | —38                                     |
| A. 2.— <i>Deduct</i> —Contribution by<br>Assam Government . . . . .                                                                                  | —6,108                       | —4,735                      | +1,373                | ..                                                          | +1,373                                  |
| Due to less expenditure under A 1 (2) and A 1 (3).                                                                                                   |                              |                             |                       |                                                             |                                         |
| A. 3.—Medical Establishment :                                                                                                                        |                              |                             |                       |                                                             |                                         |
| A. 3. (1).—Pay of Establish-<br>ments . . . . .                                                                                                      | 4,641                        | 5,382                       | +741                  | +1,086                                                      | —345                                    |
| Due to entertainment of additional staff and enhanced pay of an employee. The final saving was due to delay in the entertainment of the extra staff. |                              |                             |                       |                                                             |                                         |
| A. 3. (2).—Other Charges . . . . .                                                                                                                   | 2,510                        | 2,985                       | +475                  | +1,000                                                      | —525                                    |
| Under diet of patients owing to increased number of indoor patients.                                                                                 |                              |                             |                       |                                                             |                                         |
| A. 5.—Grants-in-aid, Contribu-<br>tions, etc. . . . .                                                                                                | 50                           | ..                          | —50                   | ..                                                          | —50                                     |
| A. 6.—Works . . . . .                                                                                                                                | 900                          | 501                         | —399                  | —300                                                        | —99                                     |
| Due to less expenditure on repairs on buildings.                                                                                                     |                              |                             |                       |                                                             |                                         |
| A. 7.—Reserve . . . . .                                                                                                                              | 3,959                        | ..                          | —3,959                | —3,534                                                      | —425                                    |
| No epidemics occurred among immigrants.                                                                                                              |                              |                             |                       |                                                             |                                         |
| <b>B.—Other Expenditure :</b>                                                                                                                        |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers . . . . .                                                                                                                      | 13,200                       | 11,228                      | —1,972                | —1,972                                                      | ..                                      |

| Major Head and Subhead.                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>B.—Other Expenditure—concl'd.</b>                                     |                              |                             |                       |                                                            |                                         |
| B. 2.—Pay of Establishments .                                            | 3,830                        | 3,388                       | —442                  | —330                                                       | —112                                    |
| B. 3.—Allowances, Honoraria,<br>etc. :                                   |                              |                             |                       |                                                            |                                         |
| Non-voted O. 600                                                         | 200                          | ..                          | —200                  | ..                                                         | —200                                    |
| S. (a) —400                                                              |                              |                             |                       |                                                            |                                         |
| There was no touring by the Superintendent of Emigration.                |                              |                             |                       |                                                            |                                         |
| Voted . . .                                                              | 700                          | 619                         | —81                   | —50                                                        | —31                                     |
| B. 4.—Contingencies . .                                                  | 1,370                        | 1,283                       | —87                   | ..                                                         | —87                                     |
| B. 5.—Grants-in-aid :                                                    |                              |                             |                       |                                                            |                                         |
| O. 5,800                                                                 | 6,110                        | 6,108                       | —2                    | ..                                                         | —2                                      |
| S. (b) 310                                                               |                              |                             |                       |                                                            |                                         |
| B. 6.—Charges transferred from<br>Grant No. 65—Emigra-<br>tion-External: |                              |                             |                       |                                                            |                                         |
| Non-voted . .                                                            | 600                          | 600                         | ..                    | ..                                                         | ..                                      |
| Voted . .                                                                | 1,900                        | 1,860                       | —40                   | —40                                                        | ..                                      |
| B. 7.—Establishment Charges<br>paid to Provincial Gov-<br>ernments . . . | 5,000                        | 4,940                       | —60                   | ..                                                         | —60                                     |
| Totals { Non-voted . .                                                   | 11,910                       | 11,648                      | —262                  | ..                                                         | —262                                    |
| { Voted { Gross                                                          | 43,108                       | 35,881                      | —7,227                | —4,140                                                     | —3,087                                  |
| { Deductions                                                             | —6,108                       | —4,735                      | +1,373                | ..                                                         | +1,373                                  |
| { Net                                                                    | 37,000                       | 31,146                      | —5,854                | —4,140                                                     | —1,714                                  |

(a) Sanctioned as follows : 28th February, — Rs. 310 ; 7th March, — Rs. 90.

(b) Sanctioned on 28th February.

## GRANT No. 65—EMIGRATION-EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION-EXTERNAL.

| Major Head and Subhead.                                                                                                                                                                                                                                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                  | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| MAJOR HEAD.—“37-MISCELLANEOUS DEPARTMENTS.”                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| A.—Emigration Agents in Other Countries :                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| A. 1.—Pay of Officers.                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> O.      £3,200 }<br>S. (a) —13,000 }                                                                                                                                                                                                            | 30,200                  | 30,123                 | —77                   | ..                                                     | —77                                     |
| Voted .                                                                                                                                                                                                                                                          | 54,800                  | 52,062                 | —2,738                | —1,511                                                 | —1,227                                  |
| A. 2.—Pay of Establishments                                                                                                                                                                                                                                      | 21,000                  | 18,866                 | —2,134                | —1,990                                                 | —144                                    |
| <p>The revision of pay and addition to the staff in Ceylon did not have effect from the beginning of the year as was anticipated.</p> <p>A 3.—<i>Grants-in-aid, Contributions, etc.</i></p> <p>        O.      1,200 }<br/>                    S. (b) —200 }</p> |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                  | 1,000                   | 782                    | —218                  | ..                                                     | —218                                    |
| <p>Due to change of personnel and consequential saving on passage contribution.</p> <p>A. 4.—Other Charges</p> <p>        <i>Non-voted</i> O.      7,700 }<br/>                    S. (c)    516 }</p>                                                           |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                  | 8,216                   | 9,728                  | +1,512                | ..                                                     | +1,512                                  |
| <p>Due chiefly to heavier travelling expenses in the South Africa Agency which were not anticipated.</p> <p>        Voted</p>                                                                                                                                    |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                  | 64,800                  | 59,562                 | —5,238                | —3,099                                                 | —2,139                                  |

Mainly due to savings in South Africa and the Malaya Agencies (i) in the former case under certain allowances for the Agent which were not drawn during his leave, and under contingencies ; (ii) in the latter under various heads, partly due to the Agent being on leave.

(a) Sanctioned as follows—11th July,—Rs. 5,500 ; 8th November,—Rs. 1,800 ; 28th January,—Rs. 4,700 ; 31st January,—Rs. 1,000.

(b) Sanctioned on 28th January.

(c) Sanctioned as follows—21st January,—Rs. 4 ; 28th January,—Rs. 40 ; 31st January, Rs. 1,000 ; 31st March, Rs.—440.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or<br>surrender | Remainder<br>un-<br>adjusted.<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|---------------------|---------------------------------------------------------------|------------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                 | Rs.                                                           | Rs.                                      |

## B.—Emigration Establishment in India :

## B. 1.—Pay of Officers

|                     |       |   |       |       |      |    |      |
|---------------------|-------|---|-------|-------|------|----|------|
| <i>Non-voted</i> O. | 8,400 | } | 9,831 | 9,525 | —306 | .. | —306 |
| S. (d)              | 1,431 |   |       |       |      |    |      |

|       |   |        |        |        |        |    |
|-------|---|--------|--------|--------|--------|----|
| Voted | . | 15,760 | 14,724 | —1,036 | —1,035 | —1 |
|-------|---|--------|--------|--------|--------|----|

|                             |        |        |      |      |     |
|-----------------------------|--------|--------|------|------|-----|
| B. 2.—Pay of Establishments | 28,389 | 29,008 | +619 | +639 | —20 |
|-----------------------------|--------|--------|------|------|-----|

The Bengal Government made an unduly large reduction in the Bengal estimates.

## B. 3.—Allowances, Honoraria, etc.

|                     |       |   |       |       |     |    |     |
|---------------------|-------|---|-------|-------|-----|----|-----|
| <i>Non-voted</i> O. | 2,100 | } | 1,111 | 1,100 | —11 | .. | —11 |
| S. (e)              | —989  |   |       |       |     |    |     |

|       |   |       |       |      |      |      |
|-------|---|-------|-------|------|------|------|
| Voted | . | 8,611 | 8,134 | —477 | —195 | —282 |
|-------|---|-------|-------|------|------|------|

## B. 4.—Other Charges

|                  |        |    |       |       |      |     |      |    |
|------------------|--------|----|-------|-------|------|-----|------|----|
| <i>Non-voted</i> | O.     | .. | }     | 2     | 2    | ..  | ..   | .. |
|                  | S. (f) | 2  |       |       |      |     |      |    |
| Voted            | .      | -  | 9,540 | 9,361 | -179 | -44 | -135 |    |

## B. 5.—Deduct—Share of Charges in Bengal transferred to "Emigration—Internal" (Grant No. 64).

|                  |   |        |        |     |     |    |
|------------------|---|--------|--------|-----|-----|----|
| <i>Non-voted</i> | . | —600   | —600   | ..  | ..  | .. |
| Voted            | . | —1,900 | —1,860 | +40 | +40 | .. |

|        |   |                  |            |          |          |         |        |        |
|--------|---|------------------|------------|----------|----------|---------|--------|--------|
| Totals | { | <i>Non-voted</i> | Gross      | 50,360   | 51,260   | +900    | ..     | +900   |
|        |   |                  | Deductions | —600     | —600     | ..      | ..     | ..     |
|        |   |                  | Net.       | 49,760   | 50,660   | +900    | ..     | +900   |
|        | { | Voted            | Gross      | 2,02,900 | 1,91,717 | —11,183 | —7,235 | —3,948 |
|        |   |                  | Deductions | —1,900   | —1,860   | +40     | +40    | ..     |
|        |   |                  | Net        | 2,01,000 | 1,89,857 | —11,143 | —7,195 | —3,948 |

## NOTE.

The total receipts realised during 1929-30 on account of Emigration fees (external) amounted to Rs. 2,47,308.

- (a) Sanctioned as follows—1st January, Rs. 406; 31st March, Rs. 1,025.  
 (e) Ditto 21st January,—Rs. 404; 31st March,—Rs. 585.  
 (f) Sanctioned on 21st January.

## GRANT No. 66.—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

| Major Head and Subhead.                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD " 37.—MISCELLANEOUS<br/>DEPARTMENTS."</b>                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| A.—Pay of Officers . . . .                                                                                                                                                                                         | 42,530                       | 38,787                      | —3,743                | —2,951                                                      | —792                                    |
| B.—Pay of Establishments . .                                                                                                                                                                                       | 42,424                       | 41,791                      | —633                  | —431                                                        | —202                                    |
| C.—Allowances, Honoraria, etc. .                                                                                                                                                                                   | 5,126                        | 4,722                       | —404                  | +70                                                         | —474                                    |
| D.—Contingencies . . . .                                                                                                                                                                                           | 17,044                       | 16,185                      | —859                  | +451                                                        | —1,310                                  |
| E.—Establishment Charges paid to<br>Provincial Governments :                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| E. 1.—Madras . . . .                                                                                                                                                                                               | 15,000                       | 15,000                      | ..                    | ..                                                          | ..                                      |
| E. 2.—United Provinces                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . .                                                                                                                                                                                           | ..                           | 3,941                       | +3,941                | ..                                                          | +3,941                                  |
| <p>Due to appointment of a non-voted officer in place of a voted one.<br/>Application for additional appropriation to cover the final excess was made very late<br/>and could not be sanctioned. See comments.</p> |                              |                             |                       |                                                             |                                         |
| Voted . . . .                                                                                                                                                                                                      | 9,356                        | 5,138                       | —4,218                | —150                                                        | —4,068                                  |
| See remarks against non-voted.                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| E. 4.—Burma                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . .                                                                                                                                                                                           | 1,000                        | 827                         | —173                  | ..                                                          | —173                                    |
| Voted . . . .                                                                                                                                                                                                      | 3,520                        | 2,999                       | —521                  | ..                                                          | —521                                    |
| Due to change of incumbents.                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| Totals { <i>Non-voted</i> . .                                                                                                                                                                                      | 1,000                        | 4,768                       | +3,768                | ..                                                          | +3,768                                  |
| Voted . .                                                                                                                                                                                                          | 1,35,000                     | 1,24,622                    | —10,378               | —3,011                                                      | —7,367                                  |

## NOTE.

Total fees on account of registration of Joint Stock Companies during 1929-30 amounted to Rs. 2,45,199.

## IMPORTANT COMMENTS.

*General.*

There is a tendency to over-estimate the voted expenditure of this grant, particularly under sub-head 'A. Pay of Officers.'

Sub-head E.-2 Non-voted.—It is explained by the Central Pay and Accounts Office that the excess was foreseen and the controlling authorities were addressed in time to obtain supplementary appropriation. The controlling authorities, however, approached the Government of India so late that there was no time for any modification in the Appropriation.



## GRANT No. 67.—MISCELLANEOUS DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

| Major Head and Subhead.                                          | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net reap-<br>propriation,<br>—, withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------|-------------------------|-----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                  | Rs.                     | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                     |
| MAJOR HEAD—"37-MISCELLANEOUS DEPARTMENTS".                       |                         |                             |                     |                                                             |                                         |
| A.—Imperial Library :                                            |                         |                             |                     |                                                             |                                         |
| A. 1.—Pay of Officers                                            |                         |                             |                     |                                                             |                                         |
| Non-voted O. 11,200                                              | 9,860                   | 9,859                       | —1                  | ..                                                          | —1                                      |
| S. (a) —1,340                                                    |                         |                             |                     |                                                             |                                         |
| Voted . . . . .                                                  | 9,000                   | 9,000                       | ..                  | ..                                                          | ..                                      |
| A. 2.—Pay of Establishments .                                    | 31,800                  | 31,559                      | —241                | —200                                                        | —41                                     |
| A. 3.—Purchase of Books and Publications . . . .                 | 18,500                  | 18,337                      | —163                | ..                                                          | —163                                    |
| A. 4.—Other Expenses including Allowances, Honoraria, etc.       |                         |                             |                     |                                                             |                                         |
| Non-voted . O. 600                                               | ..                      | ..                          | ..                  | ..                                                          | ..                                      |
| S. (a) —600                                                      |                         |                             |                     |                                                             |                                         |
| Voted . . . . .                                                  | 8,100                   | 7,955                       | —145                | ..                                                          | —145                                    |
| A. 5.—Deduct—Amount recovered from the Bengal Government . . . . | —20,000                 | —20,000                     | ..                  | ..                                                          | ..                                      |
| B.—Examinations                                                  |                         |                             |                     |                                                             |                                         |
| O. 33,100                                                        | 58,100                  | 56,284                      | —1,816              | —1,035                                                      | —781                                    |
| S. (c) 25,000                                                    |                         |                             |                     |                                                             |                                         |
| C.—Explosives :                                                  |                         |                             |                     |                                                             |                                         |
| C. 1.—Pay of Officers                                            |                         |                             |                     |                                                             |                                         |
| Non-voted . . . . .                                              | 20,600                  | 20,663                      | +63                 | +63                                                         | ..                                      |
| Voted . . . . .                                                  | 14,800                  | 15,292                      | +492                | +492                                                        | ..                                      |
| C. 2.—Pay of Establishments .                                    | 20,700                  | 19,639                      | —1,061              | —1,056                                                      | —5                                      |
| C. 3.—Travelling Allowances                                      |                         |                             |                     |                                                             |                                         |
| Non-voted . O. 7,500                                             | 6,700                   | 6,178                       | —522                | ..                                                          | —522                                    |
| S. (b) —800                                                      |                         |                             |                     |                                                             |                                         |
| Voted . . . . .                                                  | 19,000                  | 18,198                      | —802                | —800                                                        | —2                                      |

(a) Sanctioned on 23rd January.

(b) Sanctioned on 22nd March.

(c) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net reap- propriation,<br>withdrawal, or surrender. + or —. | Remainder<br>un-<br>adjusted |
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                          |

## C.—Explosives—concl'd.

## C. 4.—Other Expenses

|                      |       |       |        |        |      |
|----------------------|-------|-------|--------|--------|------|
| Non-voted . O. 1,900 | 1,040 | 977   | —63    | —63    | ..   |
| S. (d) —860          |       |       |        |        |      |
| Voted . . . . .      | 6,900 | 5,334 | —1,566 | —1,436 | —130 |

Postponement of the purchase of certain articles of furniture (Rs. 750) and non-issue of new editions of certain publication (Rs. 720).

C. 5.—Establishment and Other  
Charges paid to Other  
Governments, Depart-  
ments, etc. . . . .

|     |    |      |      |    |
|-----|----|------|------|----|
| 300 | 16 | —284 | —284 | .. |
|-----|----|------|------|----|

Very little analytical work was done on behalf of the Department.

## D.—Controller of Patents and Designs :

|                                       |        |        |        |        |     |
|---------------------------------------|--------|--------|--------|--------|-----|
| D. 1.—Pay of Officers . . . . .       | 26,900 | 25,655 | —1,245 | —1,244 | —1  |
| D. 2.—Pay of Establishments . . . . . | 31,300 | 32,615 | +1,315 | +1,327 | —12 |

Under temporary establishment.

|                                              |       |       |      |      |    |
|----------------------------------------------|-------|-------|------|------|----|
| D. 3.—Allowances, Honoraria,<br>etc. . . . . | 1,500 | 2,040 | +540 | +540 | .. |
|----------------------------------------------|-------|-------|------|------|----|

Represents travelling allowance of the Controller and his staff summoned to the Head Quarters of the Government of India.

D. 4.—Charges for Printing  
Patent Specifications

|              |        |        |        |        |      |
|--------------|--------|--------|--------|--------|------|
| O. 13,000    | 22,000 | 24,147 | +2,147 | +2,725 | —578 |
| S. (e) 9,000 |        |        |        |        |      |

Owing to increase in the number of applications for patents.

|                               |       |       |      |      |      |
|-------------------------------|-------|-------|------|------|------|
| D. 5.—Contingencies . . . . . | 6,900 | 5,989 | —901 | —548 | —353 |
|-------------------------------|-------|-------|------|------|------|

Partly due to economy (Rs. 400).

E.—Actuary to the Government of  
India :

## E. 1.—Pay of Officers

|                     |        |        |        |        |    |
|---------------------|--------|--------|--------|--------|----|
| Non-voted O. 22,000 | 21,869 | 21,869 | ..     | ..     | .. |
| S. (f) —131         |        |        |        |        |    |
| Voted . . . . .     | 2,700  | 9,263  | +6,563 | +6,563 | .. |

The Assistant Actuary was given gazetted status.

(d) Sanctioned on 6th February.—Rs. 760 ; 22nd March.—Rs. 100.  
(e) Voted by the Legislative Assembly on 18th February.  
(f) Sanctioned on 7th March.

| Major Head and Subhead.                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net reap-<br>proportion,<br>— withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|-----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                  | Rs.                                                       | Rs.                                     |
| <b>E.—Actuary to the Government of India—concll.</b>                                                                                                                     |                         |                        |                      |                                                           |                                         |
| E. 2.—Pay of Establishments                                                                                                                                              | 7,500                   | 1,074                  | —6,426               | —6,425                                                    | —1                                      |
| See E. 1—Voted.                                                                                                                                                          |                         |                        |                      |                                                           |                                         |
| E. 3.—Other Charges                                                                                                                                                      |                         |                        |                      |                                                           |                                         |
| Non-voted O. 1,000 }<br>S.(g)—923 }                                                                                                                                      | 77                      | 76                     | —1                   | ..                                                        | —1                                      |
| Voted . . . . .                                                                                                                                                          | 1,100                   | 901                    | —199                 | —188                                                      | —11                                     |
| The Assistant Actuary did not undertake any touring.                                                                                                                     |                         |                        |                      |                                                           |                                         |
| <b>F.—Indian War Memorial:</b>                                                                                                                                           |                         |                        |                      |                                                           |                                         |
| F. 1.—Pay of Establishments .                                                                                                                                            | 5,700                   | 4,256                  | —1,444               | —366                                                      | —1,078                                  |
| F. 2.—Other Charges . . .                                                                                                                                                | 2,200                   | 1,799                  | —401                 | ..                                                        | —401                                    |
| <b>G.—Miscellaneous—Bushire Coal Depot:</b>                                                                                                                              |                         |                        |                      |                                                           |                                         |
| G. 2.—Pay of Establishments .                                                                                                                                            | 500                     | 480                    | —20                  | ..                                                        | —20                                     |
| G. 3.—Other Charges . . .                                                                                                                                                | 700                     | 662                    | —38                  | ..                                                        | —38                                     |
| G. 5.—Deduct—Recoveries .                                                                                                                                                | —3,600                  | —1,524                 | +1,076               | ..                                                        | +1,076                                  |
| The anticipated recovery did not materialise.                                                                                                                            |                         |                        |                      |                                                           |                                         |
| <b>H.—Courts of Enquiry and Boards of conciliation constituted under the Trade Disputes Act, 1929:</b>                                                                   |                         |                        |                      |                                                           |                                         |
| H. 1.—Pay of Officers                                                                                                                                                    |                         |                        |                      |                                                           |                                         |
| O. .. }<br>S. (h) 960 }                                                                                                                                                  | 960                     | 3,585                  | +2,625               | +2,630                                                    | —5                                      |
| Mainly to adjustment of fees (Rs. 2,210) paid to the Chairman and the Members of the Board under this subhead instead of under H. 4, under which the provision was made. |                         |                        |                      |                                                           |                                         |
| H. 2.—Pay of Establishments                                                                                                                                              |                         |                        |                      |                                                           |                                         |
| O. .. }<br>S. (h) 1,100 }                                                                                                                                                | 1,160                   | 981                    | —179                 | —170                                                      | —9                                      |
| Mainly owing to a post not having been filled.                                                                                                                           |                         |                        |                      |                                                           |                                         |

(g) Sanctioned on 7th March.

(h) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|----------|-----------|---------|--------|--------|------|----|------|------------|--------|--------|--------|----|--------|-----|--------|--------|------|----|------|-------|-------|----------|----------|---------|--------|---------|------------|---------|---------|----|----|----|-----|----------|----------|---------|--------|---------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| <b>H.—Courts of Enquiry and Boards of conciliation constituted under the Trade Disputes Act, 1929—concl'd.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| H. 3.—Allowances, Honoraria, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| O. ..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,800                   | 1,535                  | —264                  | —250                                                   | —14                                     |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| S. (i) 1,800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| Less touring.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| H. 4—Other Charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| O. ..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3,080                   | 541                    | —2,539                | —2,210                                                 | —329                                    |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| S. (i) 3,080                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| See H. I.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| <b>I. Broad Casting</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| O. ..                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3,30,000                | 3,24,408               | —5,592                | ..                                                     | —5,592                                  |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| S. (j) 3,30,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| The Supplementary grant was obtained for the acquisition of the assets of the Indian Broad casting Company, Limited, which had gone into voluntary liquidation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| <b>J.—English Charges (High Commissioner) on Stores</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2,000                   | 134                    | —1,866                | —1,000                                                 | —866                                    |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| Liabilities carried forward to 1930-31 amount to about Rs. 934, remainder of the saving due to rounding of the grant.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| K—Loss or Gain by Exchange                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ..                      | 1                      | +1                    | +7                                                     | —6                                      |          |           |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
| <table> <tr> <td rowspan="6">Totals {</td> <td rowspan="3">Non-voted</td> <td>Gross</td> <td>61,346</td> <td>60,764</td> <td>—582</td> <td>..</td> <td>—582</td> </tr> <tr> <td>Deductions</td> <td>—3,000</td> <td>—1,924</td> <td>+1,076</td> <td>..</td> <td>+1,076</td> </tr> <tr> <td>Net</td> <td>58,346</td> <td>58,840</td> <td>+494</td> <td>..</td> <td>+494</td> </tr> <tr> <td rowspan="3">Voted</td> <td>Gross</td> <td>6,31,000</td> <td>6,20,549</td> <td>—13,451</td> <td>—2,928</td> <td>—10,523</td> </tr> <tr> <td>Deductions</td> <td>—20,000</td> <td>—20,000</td> <td>..</td> <td>..</td> <td>..</td> </tr> <tr> <td>Net</td> <td>6,14,000</td> <td>6,00,549</td> <td>—13,451</td> <td>—2,928</td> <td>—10,523</td> </tr> </table> |                         |                        |                       |                                                        |                                         | Totals { | Non-voted | Gross   | 61,346 | 60,764 | —582 | .. | —582 | Deductions | —3,000 | —1,924 | +1,076 | .. | +1,076 | Net | 58,346 | 58,840 | +494 | .. | +494 | Voted | Gross | 6,31,000 | 6,20,549 | —13,451 | —2,928 | —10,523 | Deductions | —20,000 | —20,000 | .. | .. | .. | Net | 6,14,000 | 6,00,549 | —13,451 | —2,928 | —10,523 |
| Totals {                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Non-voted               | Gross                  | 61,346                | 60,764                                                 | —582                                    |          |           | ..      | —582   |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         | Deductions             | —3,000                | —1,924                                                 | +1,076                                  |          |           | ..      | +1,076 |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         | Net                    | 58,346                | 58,840                                                 | +494                                    |          | ..        | +494    |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Voted                   | Gross                  | 6,31,000              | 6,20,549                                               | —13,451                                 |          | —2,928    | —10,523 |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         | Deductions             | —20,000               | —20,000                                                | ..                                      |          | ..        | ..      |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                         | Net                    | 6,14,000              | 6,00,549                                               | —13,451                                 | —2,928   | —10,523   |         |        |        |      |    |      |            |        |        |        |    |        |     |        |        |      |    |      |       |       |          |          |         |        |         |            |         |         |    |    |    |     |          |          |         |        |         |

## NOTE.

Total receipts on account of Patent fees realised during 1929-30 amounted to Rs. 1,97,905.

## IMPORTANT COMMENTS.

*General.*

The savings in the voted section of the Grant during 1929-30 is about 2 per cent., against 5.5 per cent. in the previous year, and indicates improvement in budgeting.

The non-voted excess during the year under report represents .8 per cent. of the final appropriation, against the saving of 1.4 per cent. in 1928-29, and was due to short recovery under sub-head G.-5.

(i) Voted by the Legislative Assembly on 18th February.  
(j) Voted by the Legislative Assembly on 1st March.

## GRANT No. 68—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1920, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMENT.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

| Rs. | Rs. | Rs. | Rs. | Rs. |
|-----|-----|-----|-----|-----|
|-----|-----|-----|-----|-----|

MAJOR HEAD—" 37-A. INDIAN STORES  
DEPARTMENT "

A.—Head Quarters Establishment :

A. 1.—Pay of Officers

|                       |   |        |        |         |         |     |
|-----------------------|---|--------|--------|---------|---------|-----|
| Non-voted . O. 81,950 | } | 72,050 | 42,035 | —30,015 | —30,000 | —15 |
| S.(a)—9,900           |   |        |        |         |         |     |

A voted officer was appointed in a leave vacancy.

|                 |          |          |         |         |      |
|-----------------|----------|----------|---------|---------|------|
| Voted . . . . . | 2,46,210 | 1,94,626 | —51,584 | —51,100 | —484 |
|-----------------|----------|----------|---------|---------|------|

Smaller expenditure due to (i) leave of an officer out of India (ii) pay of leave reserve officers having been met from savings in the grant of the office to which they were attached and (iii) certain appointments having remained unfilled or having been filled by junior officers.

|                               |          |          |         |         |        |
|-------------------------------|----------|----------|---------|---------|--------|
| A. 2.—Pay of Establishments . | 3,21,940 | 2,81,338 | —40,602 | —37,640 | —2,962 |
|-------------------------------|----------|----------|---------|---------|--------|

A. 3.—Allowances, Honoraria,  
etc.

|                     |   |       |       |      |      |    |
|---------------------|---|-------|-------|------|------|----|
| Non-voted O. 14,450 | } | 2,350 | 2,043 | —307 | —300 | —7 |
| S. (a)—12,100       |   |       |       |      |      |    |

|                 |        |        |        |        |        |
|-----------------|--------|--------|--------|--------|--------|
| Voted . . . . . | 78,620 | 82,732 | +4,112 | +5,840 | —1,728 |
|-----------------|--------|--------|--------|--------|--------|

Conveyance allowance was granted to certain members of the establishment residing in Old Delhi, Notified Area, and passages were paid for certain officers.

|                               |        |        |      |    |      |
|-------------------------------|--------|--------|------|----|------|
| A. 4.—Supplies and Services . | 30,800 | 30,525 | —275 | .. | —275 |
|-------------------------------|--------|--------|------|----|------|

|                           |        |        |        |        |        |
|---------------------------|--------|--------|--------|--------|--------|
| A. 5.—Contingencies . . . | 48,550 | 39,057 | —9,493 | —7,400 | —2,093 |
|---------------------------|--------|--------|--------|--------|--------|

Smaller expenditure under several heads of a fluctuating nature.

|                                                       |     |     |    |    |    |
|-------------------------------------------------------|-----|-----|----|----|----|
| A. 6.—Grants-in-aid, Contribu-<br>tions, etc. . . . . | 600 | 600 | .. | .. | .. |
|-------------------------------------------------------|-----|-----|----|----|----|

| Major Head and Subhead.                                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>B.—Purchase Circles :</b>                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| B. 1.—Pay of Officers . . .                                                                                                                                                                                       | 73,990                  | 72,043                 | —1,947                | —1,250                                                 | —697                                    |
| B. 2.—Pay of Establishments .                                                                                                                                                                                     | 75,920                  | 74,632                 | —1,288                | —700                                                   | —588                                    |
| B. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                      | 23,140                  | 19,257                 | —3,883                | —3,550                                                 | —333                                    |
| Smaller expenditure mainly under compensatory, house and conveyance allowances<br>(Rs. 3,516).                                                                                                                    |                         |                        |                       |                                                        |                                         |
| B. 4.—Supplies and Services . . .                                                                                                                                                                                 | ..                      | 15                     | +15                   | +20                                                    | —5                                      |
| B. 5.—Contingencies . . .                                                                                                                                                                                         | 18,750                  | 16,918                 | —1,832                | —1,020                                                 | —812                                    |
| Smaller expenditure under "Postage and Telegram charges".                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| <b>C.—Inspection Circles :</b>                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Officers . . .                                                                                                                                                                                       | 2,70,930                | 2,30,224               | —40,706               | —38,400                                                | —2,306                                  |
| Certain appointments remained vacant during the whole or a portion of the year<br>(Rs. 34,585).                                                                                                                   |                         |                        |                       |                                                        |                                         |
| C. 2.—Pay of Establishments .                                                                                                                                                                                     | 1,99,710                | 1,79,498               | —20,212               | —18,550                                                | —1,662                                  |
| Some sanctioned appointments were left unfilled.                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| C. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                      | 99,720                  | 76,536                 | —23,184               | —20,720                                                | —2,464                                  |
| See C. 2.                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| C. 4.—Supplies and Services .                                                                                                                                                                                     | 72,000                  | 1,12,180               | +40,180               | +47,020                                                | —6,840                                  |
| Mainly due to larger expenditure under Extra Departmental Inspections, owing to<br>the increased use of the services of the London Store Department, for the inspection<br>of materials in the country of origin. |                         |                        |                       |                                                        |                                         |
| C. 6.—Contingencies . . .                                                                                                                                                                                         | 27,870                  | 31,792                 | +3,922                | +5,640                                                 | —1,718                                  |
| Excess due to heavy expenditure on account of furniture and partitions in the Upper<br>India Inspection Circle on its transfer from Delhi to Lahore.                                                              |                         |                        |                       |                                                        |                                         |
| <b>D.—Government Test Houses :</b>                                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| D. 1.—Pay of Officers . . .                                                                                                                                                                                       | 71,110                  | 63,956                 | —7,154                | —7,100                                                 | —54                                     |
| D. 2.—Pay of Establishments .                                                                                                                                                                                     | 1,18,440                | 1,11,920               | —6,520                | —6,340                                                 | —180                                    |
| Certain sanctioned appointments remained vacant during the whole or a portion<br>of the year and leave out of India was granted to a Chemical Assistant.                                                          |                         |                        |                       |                                                        |                                         |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>D.—Government Test Houses—<i>conctd.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| D. 3.—Allowances, Honoraria,<br>etc.                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| Non-voted O. 4,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                 | ..                           | ..                          | ..                    | ..                                                          | ..                                      |
| S. (a) —4,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                      | ..                           | ..                          | ..                    | ..                                                          | ..                                      |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10,110                       | 9,336                       | —774                  | —680                                                        | —94                                     |
| D. 4.—Supplies and Services .                                                                                                                                                                                                                                                                                                                                                                                                                        | 33,500                       | 38,338                      | +4,838                | +4,470                                                      | +368                                    |
| Mainly due to larger expenditure under Chemicals and Apparatus owing to the purchase (i) of a Dorry Abrasion testing machine for which there was no provision and (ii) of other testing instruments for which provision existed in the English grant, but which were actually purchased in India.                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| D. 6.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                        | 17,140                       | 16,472                      | —668                  | —480                                                        | —188                                    |
| <b>E.—Metallurgical Inspectorate :</b>                                                                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| E. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                      | 97,530                       | 98,399                      | +869                  | +850                                                        | +19                                     |
| E. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                | 56,010                       | 53,744                      | —2,266                | —2,000                                                      | —266                                    |
| E. 3.—Allowances, Honoraria,<br>etc. : . . . .                                                                                                                                                                                                                                                                                                                                                                                                       | 8,740                        | 14,312                      | +5,572                | +6,290                                                      | —718                                    |
| Due mainly to the grant of advance passages to certain officers under the New Regulation S.A. of the Passage Regulations for which no provision existed in the budget.                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| E. 4.—Supplies and Services . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                | 15,000                       | 12,241                      | —2,759                | —200                                                        | —2,559                                  |
| Smaller expenditure was incurred under Chemicals and Apparatus.                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| E. 5.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                        | 8,370                        | 6,071                       | —2,299                | —1,000                                                      | —1,299                                  |
| Smaller expenditure under (i) rents, rates and taxes due to the withdrawal by the Tata Iron Steel Company of their claim for conservancy charges (Rs. 900), (ii) menial charges (Rs. 700), (iii) books (Rs. 600).                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>F.—Works :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| F. 1.—Inspection Circles . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,100                        | 1,595                       | +495                  | +650                                                        | —155                                    |
| Due to certain special repairs to roads and to the purchase of additional ceiling fans for the Cawnpore Circle.                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| F. 2.—Government Test Houses . . . . .                                                                                                                                                                                                                                                                                                                                                                                                               | 33,900                       | 53,219                      | +19,319               | +20,650                                                     | —1,331                                  |
| Represents the net result of excess expenditure on the extension of the Chemical laboratory of the Test House at Calcutta owing to the original design of the scheme having been improved upon on further examination (Rs. 25,819), counterbalanced by a saving of Rs. 6,500 due to certain items of work on the Electrical Laboratory for which provision was made in the budget having been completed in 1928-29. See statement of works appended. |                              |                             |                       |                                                             |                                         |

| Major Head and Subhead.                                                                                                                                                                                                             | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>F.—Works—<i>concl.</i></b>                                                                                                                                                                                                       |                         |                        |                       |                                                     |                                    |
| F. 3.—Metallurgical Inspectorate                                                                                                                                                                                                    | 29,900                  | 23,993                 | —5,907                | —5,000                                              | —907                               |
| Smaller expenditure mainly on the construction of an officer's bungalow as the work could not be completed during the year (Rs. 4,800). See statement of works appended.                                                            |                         |                        |                       |                                                     |                                    |
| G.—English Charges (High Commissioner) on Stores . . . .                                                                                                                                                                            | 11,000                  | 5,815                  | —5,185                | —5,000                                              | —185                               |
| Saving due to fewer indents.                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| <b>H.—Loss or Gain by Exchange—</b>                                                                                                                                                                                                 |                         |                        |                       |                                                     |                                    |
| Non-voted                                                                                                                                                                                                                           | ..                      | ..                     | ..                    | +300                                                | —300                               |
| The reappropriation proved to be unnecessary as the expenditure, in respect of which funds were made, relates to Grant No. 85.                                                                                                      |                         |                        |                       |                                                     |                                    |
| Voted . . . . .                                                                                                                                                                                                                     | ..                      | 48                     | +48                   | +500                                                | —452                               |
| The reappropriation of Rs. 500 was for stores and for other charges, whereas provision should have been made for store charges only (subhead G.) which are included in this Grant—the remaining charges being included in Grant 85. |                         |                        |                       |                                                     |                                    |
| <b>I.—Deduct—Probable Savings</b>                                                                                                                                                                                                   |                         |                        |                       |                                                     |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                 | —30,000                 | ..                     | +30,000               | +30,000                                             | ..                                 |
| Voted . . . . .                                                                                                                                                                                                                     | —65,000                 | ..                     | +65,000               | +65,000                                             | ..                                 |
|                                                                                                                                                                                                                                     |                         |                        | Fully realised.       |                                                     |                                    |
|                                                                                                                                                                                                                                     |                         |                        | Fully realised.       |                                                     |                                    |
| Totals { Non-voted . . . . .                                                                                                                                                                                                        | 45,000                  | 44,678                 | —322                  | ..                                                  | —322                               |
| Voted . . . . .                                                                                                                                                                                                                     | 20,35,000               | 19,50,832              | —84,168               | —51,200                                             | —32,968                            |

## IMPORTANT COMMENTS.

*General.*

The total voted saving in the Grant during the year under report, excluding surrenders, represents about 4 per cent. of the final grant, against 1 per cent. in the previous year.



## Detailed statement of Expenditure on Works—(Sub-head "F".)

| Serial<br>No.                                                                                          | Service.                                                                      | Grant. | Expendi-<br>ture. | Balance.<br>Unex-<br>pended. | Excess. |
|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|--------|-------------------|------------------------------|---------|
|                                                                                                        |                                                                               | Rs.    | Rs.               | Rs.                          | Rs.     |
| <b>I. Major Works above Rs. 50,000 Specifically provided for in the Budget :</b>                       |                                                                               |        |                   |                              |         |
| (a) Estimated to cost above,<br>Rs. 50,000.                                                            |                                                                               |        |                   |                              |         |
| 1                                                                                                      | Extension of Chemical Laboratory, Gov-<br>ernment Test House, Alipore . . . . | 25,000 | 50,956            | ..                           | 25,956  |
| Estimate Rs. 60,000 ; in progress ; funds provided by reappropriation.                                 |                                                                               |        |                   |                              |         |
| (b) Originally estimated to cost Rs. 50,000<br>or less, but now estimated to cost<br>above Rs. 50,000. |                                                                               |        |                   |                              |         |
| Nil .                                                                                                  |                                                                               |        |                   |                              |         |
| <b>II. Other Major Works specifically pro-<br/>vided for in the Budget :</b>                           |                                                                               |        |                   |                              |         |
|                                                                                                        | All works collectively .                                                      | 29,500 | 18,200            | 11,300                       | ..      |
| <b>III. Unforeseen Major Works not specifi-<br/>cally provided for in the Budget :</b>                 |                                                                               |        |                   |                              |         |
| Nil .                                                                                                  |                                                                               |        |                   |                              |         |
| <b>IV. Minor Works :</b>                                                                               |                                                                               |        |                   |                              |         |
| Nil .                                                                                                  |                                                                               |        |                   |                              |         |
|                                                                                                        | Total .                                                                       | 54,500 | 69,156            | 11,300                       | 25,956  |
|                                                                                                        | Net excess .                                                                  | .      | .                 | .                            | 14,656  |

**A** PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1928-29 AND 1929-30.

| Dr. | Particulars.                                                    | 1928-29.<br>Rs. | 1929-30.<br>Rs. | Particulars.                                                                                                                                                         | 1928-29.<br>Rs. | 1929-30.<br>Rs. | Cr. |
|-----|-----------------------------------------------------------------|-----------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----|
| 1.  | To Pay of Officers . . . . .                                    | 7,26,025        | 7,01,283        | 1. By Recoveries on account of fees for tests, inspec-<br>tions, etc., made from Government De-<br>partments, Railways, Private firms and In-<br>dividuals . . . . . | 7,11,977        | 9,64,185        |     |
| 2.  | To Pay of Establishment . . . . .                               | 6,63,837        | 7,01,131        | 2. By 1 per cent. Inspection charges . . . . .                                                                                                                       | 2,39,323        | 3,35,024        |     |
| 3.  | To Allowances . . . . .                                         | 1,97,378        | 2,04,216        | 3. By 1 per cent. purchase charges . . . . .                                                                                                                         | 3,39,403        | 4,17,143        |     |
| 4.  | To Grants-in-aid . . . . .                                      | 600             | 600             | 4. By Miscellaneous Receipts . . . . .                                                                                                                               | 33,140          | 55,880          |     |
| 5.  | To Supplies and Services . . . . .                              | 1,27,308        | 1,74,957        | 5. By Net loss for the year . . . . .                                                                                                                                | 10,61,782       | 6,85,442        |     |
| 6.  | To Contingencies . . . . .                                      | 1,14,171        | 1,10,311        |                                                                                                                                                                      |                 |                 |     |
| 7.  | To Petty Construction and ordinary repairs . . . . .            | 15,266          | 10,551          |                                                                                                                                                                      |                 |                 |     |
| 8.  | To Leave salary and overseas pay paid in En-<br>gland . . . . . | 31,072          | 47,358          |                                                                                                                                                                      |                 |                 |     |
| 9.  | To Pensionary charges . . . . .                                 | 1,15,959        | 1,21,163        |                                                                                                                                                                      |                 |                 |     |
| 10. | To Government contribution to Provident Fund . . . . .          | 41,957          | 42,768          |                                                                                                                                                                      |                 |                 |     |
| 11. | To Interest on Capital Outlay . . . . .                         | 58,336          | 60,029          |                                                                                                                                                                      |                 |                 |     |
| 12. | To Depreciation charges . . . . .                               | 22,444          | 21,998          |                                                                                                                                                                      |                 |                 |     |
| 13. | To Stationery and Printing . . . . .                            | 40,589          | 38,436          |                                                                                                                                                                      |                 |                 |     |
| 14. | To Cost of Audit and Accounts . . . . .                         | 2,30,683        | 2,22,875        |                                                                                                                                                                      |                 |                 |     |
|     | Total . . . . .                                                 | 23,85,625       | 24,57,674       | Total . . . . .                                                                                                                                                      | 23,85,625       | 24,57,674       |     |

**Note 1.**—This statement represents consolidated figures relating to several organisations.

**Note 2.**—The figures included in the above statement represent audited figures.

*Note 2.*—The net loss shown in this account must not be regarded as a dead loss, since considerable assistance to, and encouragement of, the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

The explanations of big variations are given below : --

*Head 1.*—Smaller expenditure due chiefly to (i) Grant of leave to officers out of India and drawal of their leave salary in England and (ii) Certain appointments having been kept vacant.

*Head 3.*—(a) Larger expenditure due chiefly to (i) creation of several new appointments and (ii) certain posts which remained vacant during 1928-29 having been filled up during the year under review.

*Head 3.*—The increase is mainly due to the grant of passage concession to certain officers of the Department.

*Head 3.*—The increase is mainly due to the extra cost of the Consulting Engineer's branch having been incurred for the whole year instead of 4 months as in 1928-29 and partly to larger expenditure under extra departmental inspections owing to the increased use of the services of the London Store Department for the inspection of materials in the country of origin.

*Head 8.*—Due to a larger number of officers having drawn their leave salaries from the Home Treasury, London, of the servants of the London Store Department for the inspection of materials in the country of origin.

*Head 8.*—Due to a number of officers having drawn their leave salaries from

*Head 11.*—Creation of several additional appointments required for the increase.

Delhi.

The improvement is due to (i) Clearance of the accumulations caused by the labour troubles during 1928-29 and (ii) increased activities of the Department.

**P. M. RAU,**  
Audit Officer, Indian Stores Department.

Statement comparing the figures of the Profit and Loss Account of the Indian Stores Department for 1929-30 shown in Annexure A with those shown in page 38 of the Administration Report of the Indian Stores Department for 1929-30.

| Dr. | Particulars.                                               | 1929-30.                 |                        | Particulars.                                                                                                                                          | 1929-30.                 |                        | Cr.    |
|-----|------------------------------------------------------------|--------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------|--------|
|     |                                                            | Profit and Loss Account. | Administration Report. |                                                                                                                                                       | Profit and Loss Account. | Administration Report. |        |
|     |                                                            | Rs.                      | Rs.                    |                                                                                                                                                       | Rs.                      | Rs.                    |        |
| 1.  | To pay of Officers . . . . .                               | 7,01,283                 | 7,00,920               | 1. By recoveries on account of fees for tests, inspections, etc., made from Government Departments, Railways, Private firms and individuals . . . . . | 9,04,185                 | 9,09,526               | —5,341 |
| 2.  | To pay of Establishment . . . . .                          | 7,01,131                 | 7,02,239               | 2. By 1 per cent. purchase charges . . . . .                                                                                                          | 3,35,024                 | 3,35,004               | +20    |
| 3.  | To Allowances . . . . .                                    | 2,04,216                 | 2,04,268               | 3. By 1 per cent. Miscellaneous Receipts . . . . .                                                                                                    | 4,17,127                 | 4,17,127               | +16    |
| 4.  | To Grants-in-aid . . . . .                                 | 600                      | 600                    | 4. By Miscellaneous Receipts . . . . .                                                                                                                | 55,80                    | 56,592                 | —512   |
| 5.  | To Supplies and Services . . . . .                         | 1,74,957                 | 1,56,420               | 5. By Net loss for the year . . . . .                                                                                                                 | 6,85,442                 | 6,78,096               | +7,346 |
| 6.  | To Contingencies . . . . .                                 | 1,10,311                 | 1,09,855               |                                                                                                                                                       |                          |                        |        |
| 7.  | To Petty Constructions & Repairs . . . . .                 | 10,551                   | 27,968                 |                                                                                                                                                       |                          |                        |        |
| 8.  | To Leave Salary and Overseas pay paid in England . . . . . | 47,358                   | 47,358                 |                                                                                                                                                       |                          |                        |        |
| 9.  | To Pensionary charges . . . . .                            | 1,21,163                 | 1,21,163               |                                                                                                                                                       |                          |                        |        |
| 10. | To Government contribution to Provident Fund . . . . .     | 42,766                   | 44,080                 |                                                                                                                                                       |                          |                        |        |
| 11. | To Interest on Capital outlay . . . . .                    | 60,029                   | 59,622                 |                                                                                                                                                       |                          |                        |        |
| 12. | To Depreciation charges . . . . .                          | 21,998                   | 21,970                 |                                                                                                                                                       |                          |                        |        |
| 13. | To Stationery and Printing . . . . .                       | 38,436                   | 36,907                 |                                                                                                                                                       |                          |                        |        |
| 14. | To Cost of Audit and Accounts . . . . .                    | 2,22,875                 | 2,22,875               |                                                                                                                                                       |                          |                        |        |
|     | Total . . . . .                                            | 24,57,674                | 24,56,145              |                                                                                                                                                       | 24,57,674                | 24,56,145              | +1,529 |

## NOTES.

The figures shown in the Administration Report for 1929-30 represent actuals up to March, 1930 Preliminary while those in the Profit and Loss Account are final figures for the year and include adjustment made in March, 1930, Final and Supplementary.

## 2. The variations are explained below :—

## Debit side—

Heads 1, 2, 3 and 6.—Due to adjustments made in March 1930 Final and Supplementary.

Head 5.—Due to (a) adjustment made in March, 1930, Final and Supplementary (+Rs. 18,203),

(b) Inspection charges on stores which were not debited in the High Commissioner's Account (+Rs. 1,434), and

(c) Treatment of a further amount as Capital (—Rs. 1,100).

Head 7.—Due to (a) adjustment made in March, 1930, Final and Supplementary (—Rs. 24), and

(b) Treatment of a further amount as Capital (—Rs. 17,393).

Head 10.—Due to recovery of contribution in respect of an officer from another Government.

Head 11 and 12.—Due to the treatment of larger amounts as Capital.

Head 13.—The increase represents cost of additional standard forms.

## Credit side—

Heads 1 to 4.—Due to adjustment in March, 1930, Final and Supplementary.

3. The net result of these variations is that the loss in the Profit and Loss Account is, as compared with the corresponding figures in the Administration Report, more by Rs. 7,346.

## B

PROFIT AND LOSS ACCOUNT OF THE PURCHASE BRANCHES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1928-29 AND 1929-30.

| Dr. | Particulars.                                                                                                              | 1928-29. |       | 1929-30. |       | Particulars.                                                                                                                     | 1928-29. |       | 1929-30. |       | Cr.      |
|-----|---------------------------------------------------------------------------------------------------------------------------|----------|-------|----------|-------|----------------------------------------------------------------------------------------------------------------------------------|----------|-------|----------|-------|----------|
|     |                                                                                                                           | Rs.      | Paise | Rs.      | Paise |                                                                                                                                  | Rs.      | Paise | Rs.      | Paise |          |
| 1.  | To Pay of Officers . . . . .                                                                                              | 2,14,175 |       | 1,85,392 |       | 1. By Recoveries of fees for tests, etc., from Gov-<br>ernment Departments, Railways, Private<br>firms and Individuals . . . . . |          |       |          |       |          |
| 2.  | To Pay of Establishment . . . . .                                                                                         | 2,05,452 |       | 1,92,045 |       | 2. By 1 per cent. Inspection charges . . . . .                                                                                   |          |       |          |       |          |
| 3.  | To Allowances, Honoraria, etc. . . . .                                                                                    | 58,347   |       | 56,709   |       | 3. By 1 per cent. Purchase charges . . . . .                                                                                     |          |       | 3,39,403 |       | 4,17,143 |
| 4.  | To Grants-in-aid . . . . .                                                                                                | 600      |       | 600      |       | 4. By Miscellaneous Receipts . . . . .                                                                                           |          |       | 15,130   |       | 24,224   |
| 5.  | To Supplies and Services . . . . .                                                                                        | 73       |       | 15       |       | By Net Loss for the year . . . . .                                                                                               |          |       | 4,06,948 |       | 3,51,972 |
| 6.  | To Contingencies . . . . .                                                                                                | 22,429   |       | 19,483   |       |                                                                                                                                  |          |       |          |       |          |
| 7.  | To Pensionary charges . . . . .                                                                                           | 53,831   |       | 48,991   |       |                                                                                                                                  |          |       |          |       |          |
| 8.  | To Government contribution to Provident Fund . . . . .                                                                    | 9,095    |       | 9,530    |       |                                                                                                                                  |          |       |          |       |          |
| 9.  | To Leave salary and Overseas pay paid in En-<br>gland . . . . .                                                           | 8,634    |       | 20,732   |       |                                                                                                                                  |          |       |          |       |          |
| 10. | To Interest on Capital Outlay . . . . .                                                                                   |          |       |          |       |                                                                                                                                  |          |       |          |       |          |
| 11. | To Depreciation charges . . . . .                                                                                         |          |       |          |       |                                                                                                                                  |          |       |          |       |          |
| 12. | To Share of Headquarters Administration<br>charges . . . . .                                                              |          |       |          |       |                                                                                                                                  |          |       |          |       |          |
| 13. | To share of charges of Inspection Circles de-<br>bited to Purchase branches . . . . .                                     | 68,068   |       | 74,175   |       |                                                                                                                                  |          |       |          |       |          |
| 14. | To Cost of Audit and Accounts . . . . .                                                                                   | 68,118   |       | 68,863   |       |                                                                                                                                  |          |       |          |       |          |
| 15. | To Stationery and Printing charges (including<br>cost of Government Publications) . . . . .                               | 71,411   |       | 67,404   |       |                                                                                                                                  |          |       |          |       |          |
| 16. | To Services rendered by—<br>(i) Government Test House, Calcutta . . . . .<br>(ii) Government Test House, Bombay . . . . . | 4,433    |       | 3,470    |       |                                                                                                                                  |          |       |          |       |          |
|     |                                                                                                                           | 50,878   |       | 39,737   |       |                                                                                                                                  |          |       |          |       |          |
|     |                                                                                                                           | 5,337    |       | 6,193    |       |                                                                                                                                  |          |       |          |       |          |
|     | Total . . . . .                                                                                                           | 8,21,481 |       | 7,93,339 |       | Total . . . . .                                                                                                                  | 8,21,481 |       | 7,93,339 |       |          |

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this statement must not be regarded as a dead loss since considerable assistance to, and encouragement of Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,  
Audit Officer, Indian Stores Department.

## C

PROFIT AND LOSS ACCOUNT OF THE INSPECTION CIRCLES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS  
1928-29 AND 1929-30.

Dr.

Cr.

| Particulars.                                                                | 1928-29.  |  | 1929-30.  |  | Particulars.                                                                                                                             | 1928-29.  |  | 1929-30.  |  |
|-----------------------------------------------------------------------------|-----------|--|-----------|--|------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|-----------|--|
|                                                                             | Rs.       |  | Rs.       |  |                                                                                                                                          | Rs.       |  | Rs.       |  |
| 1. To Pay of Officers . . . . .                                             |           |  | 2,96,692  |  | 1. By Recovery of fees for tests, etc., from Gov-<br>ernment Departments, Railways, Private<br>firms and Individuals . . . . .           | 3,27,313  |  | 4,87,557  |  |
| 2. To Pay of Establishment . . . . .                                        |           |  | 2,44,300  |  | 2. By 1 per cent. Inspection charges . . . . .                                                                                           | 2,37,963  |  | 3,23,671  |  |
| 3. To Allowances, Honoraria, etc. . . . .                                   |           |  | 1,03,366  |  | 3. By Miscellaneous Receipts . . . . .                                                                                                   | 3,475     |  | 12,103    |  |
| 4. To Supplies and Services . . . . .                                       |           |  | 1,00,334  |  | 4. By Share of Headquarters administrations<br>charges debitable to local organisations of<br>the Department <i>per contra</i> . . . . . | 2,69,257  |  | 2,76,336  |  |
| 5. To Contingencies . . . . .                                               |           |  | 25,277    |  | 5. By Share of expenditure debitable to Purchase<br>Circles <i>per contra</i> . . . . .                                                  | 68,118    |  | 64,863    |  |
| 6. To Petty Works and Repairs . . . . .                                     |           |  | 1,085     |  | By Net loss for the year . . . . .                                                                                                       | 3,31,212  |  | 1,43,368  |  |
| 7. To Pensionary charges . . . . .                                          |           |  | 33,780    |  |                                                                                                                                          |           |  |           |  |
| 8. To Government Contribution to Provident<br>Fund . . . . .                |           |  | 19,518    |  |                                                                                                                                          |           |  |           |  |
| 9. To Leave salary and overseas pay paid in En-<br>gland . . . . .          |           |  | 10,761    |  |                                                                                                                                          |           |  |           |  |
| 10. To Interest on Capital Outlay . . . . .                                 |           |  | 3,390     |  |                                                                                                                                          |           |  |           |  |
| 11. To Depreciation charges . . . . .                                       |           |  | 1,569     |  |                                                                                                                                          |           |  |           |  |
| 12. To Share of Headquarters administration<br>charges . . . . .            |           |  | 2,62,763  |  |                                                                                                                                          |           |  |           |  |
| 13. To Cost of Audit and Accounts . . . . .                                 |           |  | 98,592    |  |                                                                                                                                          |           |  |           |  |
| 14. To Stationery and Printing charges . . . . .                            |           |  | 5,735     |  |                                                                                                                                          |           |  |           |  |
| 15. To Service rendered by—<br>(i) Government Test House Calcutta . . . . . |           |  | 24,687    |  |                                                                                                                                          |           |  |           |  |
| (ii) Metallurgical Inspectorate . . . . .                                   |           |  | 1,632     |  |                                                                                                                                          |           |  |           |  |
| (iii) Government Test House—Bombay . . . . .                                |           |  | 3,858     |  |                                                                                                                                          |           |  |           |  |
| Total . . . . .                                                             | 12,37,338 |  | 13,11,898 |  | Total . . . . .                                                                                                                          | 12,37,338 |  | 13,11,898 |  |

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this statement must not be regarded as a dead loss since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

## D

**PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT TEST HOUSES OF THE INDIAN STORES DEPARTMENT, FOR THE YEARS 1928-29 AND 1929-30.**

| Dr. | Particulars.                                                                                     | 1928-29. |  | 1929-30. |  | Particulars.                                                                                                                               | 1928-29. |  | 1929-30. |  | Cr.      |
|-----|--------------------------------------------------------------------------------------------------|----------|--|----------|--|--------------------------------------------------------------------------------------------------------------------------------------------|----------|--|----------|--|----------|
|     |                                                                                                  | Rs.      |  | Rs.      |  |                                                                                                                                            | Rs.      |  | Rs.      |  |          |
| 1.  | To Pay of Officers . . . . .                                                                     |          |  | 66,333   |  | 1. By Recoveries on account of fees for tests made on behalf of Government Departments, Railways, Private firms, and Individuals . . . . . |          |  | 1,38,704 |  | 1,24,434 |
| 2.  | To Pay of Establishment . . . . .                                                                |          |  | 1,00,844 |  | 2. By 1 per cent. Inspection charges . . . . .                                                                                             |          |  |          |  |          |
| 3.  | To Allowances . . . . .                                                                          |          |  | 10,406   |  | 3. By Miscellaneous Receipts . . . . .                                                                                                     |          |  | 790      |  | 4,710    |
| 4.  | To Supplies and Services . . . . .                                                               |          |  | 17,813   |  | 4. By Charges on account of Tests made for other branches of the Department . . . . .                                                      |          |  | 64,760   |  | 90,778   |
| 5.  | To Contingencies . . . . .                                                                       |          |  | 16,043   |  | By Net loss for the year . . . . .                                                                                                         |          |  | 2,02,371 |  | 2,22,248 |
| 6.  | To Petty Works and Repairs . . . . .                                                             |          |  | 7,214    |  |                                                                                                                                            |          |  |          |  |          |
| 7.  | To Pensionary charges . . . . .                                                                  |          |  | 6,894    |  |                                                                                                                                            |          |  |          |  |          |
| 8.  | To Government Contribution to Provident Fund . . . . .                                           |          |  | 5,187    |  |                                                                                                                                            |          |  |          |  |          |
| 9.  | To Leave salary and Overseas pay paid in England . . . . .                                       |          |  |          |  |                                                                                                                                            |          |  |          |  |          |
| 10. | To Interest on Capital Outlay . . . . .                                                          |          |  | 32,595   |  |                                                                                                                                            |          |  |          |  |          |
| 11. | To Depreciation charges . . . . .                                                                |          |  | 12,932   |  |                                                                                                                                            |          |  |          |  |          |
| 12. | To Share of Headquarters administration charges . . . . .                                        |          |  | 98,739   |  |                                                                                                                                            |          |  |          |  |          |
| 13. | To Cost of Audit and Accounts . . . . .                                                          |          |  | 30,294   |  |                                                                                                                                            |          |  |          |  |          |
| 14. | To Cost of stationery and printing (including cost of Government publications) . . . . .         |          |  | 1,235    |  |                                                                                                                                            |          |  |          |  |          |
| 15. | To Service rendered by other branches of the department—<br>Metallurgical Inspectorate . . . . . |          |  |          |  |                                                                                                                                            |          |  |          |  |          |
|     |                                                                                                  |          |  | 96       |  |                                                                                                                                            |          |  |          |  |          |
|     | Total . . . . .                                                                                  |          |  | 4,06,625 |  | Total . . . . .                                                                                                                            |          |  | 4,06,625 |  | 4,42,180 |

Note 1.—This statement represents consolidated figures relating to several organisations.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The net loss shown in this account must not be regarded as a dead loss since considerable assistance to, and encouragement of, Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,  
Audit Officer, Indian Stores Department.

## E

PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE, INDIAN STORES DEPARTMENT, FOR THE YEARS 1928-29 AND 1929-30.

| Dr. | Particulars.                                                                     | 1928-29. |  | 1929-30. |  | Particulars.                                                                                                             | 1928-29. |  | 1929-30. |  |
|-----|----------------------------------------------------------------------------------|----------|--|----------|--|--------------------------------------------------------------------------------------------------------------------------|----------|--|----------|--|
|     |                                                                                  | Rs.      |  | Rs.      |  |                                                                                                                          | Rs.      |  | Rs.      |  |
| 1.  | To Pay of Officers . . . . .                                                     | 94,191   |  | 98,399   |  | 1. By Recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals . . . . . | 2,45,960 |  | 3,52,184 |  |
| 2.  | To Pay of Establishments . . . . .                                               | 50,359   |  | 53,744   |  | 2. By 1 per cent. Inspection charges . . . . .                                                                           | 1,360    |  | 11,353   |  |
| 3.  | To Allowances, etc. . . . .                                                      | 8,181    |  | 14,312   |  | 3. By Miscellaneous Receipts . . . . .                                                                                   | 13,745   |  | 14,843   |  |
| 4.  | To Supplies and Services . . . . .                                               | 9,088    |  | 8,457    |  | 4. By Charges on account of inspection made on behalf of other organisations . . . . .                                   | 1,728    |  | 608      |  |
| 5.  | To Contingencies . . . . .                                                       | 7,609    |  | 6,071    |  |                                                                                                                          |          |  |          |  |
| 6.  | To Petty Works and Repairs . . . . .                                             | 6,967    |  | 5,793    |  |                                                                                                                          |          |  |          |  |
| 7.  | To Pensionary Charges . . . . .                                                  | 6,236    |  | 7,291    |  |                                                                                                                          |          |  |          |  |
| 8.  | To Government Contribution to Provident Fund . . . . .                           | 6,122    |  | 6,245    |  |                                                                                                                          |          |  |          |  |
| 9.  | To Leave salary and overseas pay paid in England . . . . .                       | 11,251   |  | 8,121    |  | By Net loss for the year . . . . .                                                                                       | 61,251   |  | ..       |  |
| 10. | To Interest on Capital Outlay . . . . .                                          | 22,012   |  | 21,678   |  |                                                                                                                          |          |  |          |  |
| 11. | To Depreciation charges . . . . .                                                | 7,517    |  | 7,356    |  |                                                                                                                          |          |  |          |  |
| 12. | To Share of Headquarters administration charges . . . . .                        | 71,604   |  | 84,908   |  |                                                                                                                          |          |  |          |  |
| 13. | To Cost of Audit and Accounts . . . . .                                          | 22,008   |  | 23,579   |  |                                                                                                                          |          |  |          |  |
| 14. | To Stationery and Printing charges (including Government publications) . . . . . | 899      |  | 828      |  |                                                                                                                          |          |  |          |  |
|     | To Net profit for the year . . . . .                                             | ..       |  | 32,146   |  |                                                                                                                          |          |  |          |  |
|     | Total . . . . .                                                                  | 3,24,044 |  | 3,78,988 |  | Total . . . . .                                                                                                          | 3,24,044 |  | 3,78,988 |  |

Note 1.—The figures included in the above statement represent audited figures.

P. M. RAU,  
Audit Officer, Indian Stores Department.

## GRANT No. 69—CURRENCY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

| Major Head and Subhead.                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                 | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD—" 38.—CURRENCY ".</b>                                                                             |                              |                             |                       |                                                             |                                         |
| <b>A.—Controller and Deputy Controllers of the Currency :</b>                                                   |                              |                             |                       |                                                             |                                         |
| <b>A. 1.—Pay of Officers :</b>                                                                                  |                              |                             |                       |                                                             |                                         |
| Non-voted O. 92,700                                                                                             | 68,950                       | 68,639                      | —261                  | —600                                                        | +339                                    |
| S. (a)—23,800                                                                                                   |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                 | 17,216                       | 33,135                      | +15,929               | +16,000                                                     | —71                                     |
| Appointment of a voted officer in the place of a non-voted one.                                                 |                              |                             |                       |                                                             |                                         |
| <b>A. 2.—Pay of Establishments</b>                                                                              | 1,90,811                     | 1,74,511                    | —16,680               | —14,350                                                     | —2,330                                  |
| <b>A. 3.—Allowances, Honoraria, etc. :</b>                                                                      |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                             | 22,200                       | 23,303                      | +1,103                | +1,100                                                      | +3                                      |
| Increased expenditure on cost of passages.                                                                      |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                 | 8,063                        | 12,349                      | +4,286                | +1,500                                                      | —214                                    |
| Mainly due to the appointment of a voted officer. See A. 1 Voted.                                               |                              |                             |                       |                                                             |                                         |
| <b>A. 4.—Contingencies . . . . .</b>                                                                            | 67,100                       | 70,327                      | +3,227                | +3,000                                                      | +27                                     |
| Increased postage and telegram charges in connection with the Loan and the sale of sterling and Treasury-bills. |                              |                             |                       |                                                             |                                         |
| <b>A. 5.—Reserve for Temporary Establishment . . . . .</b>                                                      | 90,000                       | ..                          | —90,000               | —89,141                                                     | —859                                    |
| <b>A. 6.—Deduct—Probable Savings</b>                                                                            | —2,000                       | ..                          | +2,000                | ..                                                          | +2,000                                  |
| Fully realised.                                                                                                 |                              |                             |                       |                                                             |                                         |
| <b>B.—Currency Offices :</b>                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>B. 1.—Pay of Officers :</b>                                                                                  |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                             | ..                           | 582                         | +582                  | +600                                                        | —18                                     |
| A non-voted officer was posted to the currency office, Calcutta towards the close of the year.                  |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                 | 1,30,585                     | 1,33,208                    | +2,623                | +2,550                                                      | +73                                     |
| Mainly to payment of arrears of leave salary of an officer in the Panjab.                                       |                              |                             |                       |                                                             |                                         |
| <b>B. 2.—Pay of Establishments :</b>                                                                            |                              |                             |                       |                                                             |                                         |
| Treasurer's Department . . . . .                                                                                | 9,06,230                     | 9,78,213                    | +71,974               | +74,966                                                     | —2,992                                  |
| Under temporary establishment.                                                                                  |                              |                             |                       |                                                             |                                         |



| Major Head and Sub-head.                                                                                                                                                                                                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>B.—Currency Offices—conclld.</b>                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                     |                                    |
| B. 3.—Pay of Establishments :                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                     |                                    |
| General Department .                                                                                                                                                                                                                                                                                                                                          | 3,85,311                | 3,83,683               | —1,628                | + 420                                               | —2,048                             |
| B. 4.—Allowances, Honoraria,<br>etc. :                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                           | ..                      | 92                     | + 92                  | + 100                                               | —8                                 |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                               | 89,430                  | 78,983                 | —10,447               | —6,490                                              | —3,957                             |
| Mainly to reduced charges in Bengal for compensatory allowances (Rs. 2,000) due to change of incumbents and to less travelling charges owing to fewer remittances (Rs. 5,000).                                                                                                                                                                                |                         |                        |                       |                                                     |                                    |
| B. 5.—Supplies and Services .                                                                                                                                                                                                                                                                                                                                 | 36,440                  | 23,554                 | —12,586               | —12,300                                             | —286                               |
| Mainly due to (i) note cases being sent to Rangoon direct from the Nasik Press, instead of through the Currency office, Bombay (Rs. 6,000) and (ii) postponement of the purchase of gunny bags (Rs. 3,000).                                                                                                                                                   |                         |                        |                       |                                                     |                                    |
| B. 6.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                 | 1,14,095                | 1,03,574               | —10,521               | + 1,770                                             | —12,291                            |
| Due mainly to (i) non-utilisation of the provision on account of general tax payable to the Bombay Municipality in consequence of the orders of the Bombay Government to pay the tax in arrears and not in advance as hitherto (Rs. 6,400) and (ii) smaller expenditure on service postage and telegrams and other items of a fluctuating nature (Rs. 6,000). |                         |                        |                       |                                                     |                                    |
| <b>C.—Currency Note Press :</b>                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                     |                                    |
| <i>C. 1.—Pay of Officers :</i>                                                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                     |                                    |
| <i>O. 29,840</i> }<br><i>S. (a) 3,250</i> }                                                                                                                                                                                                                                                                                                                   | 33,090                  | 26,572                 | —6,518                | ..                                                  | —6,518                             |
| The Supplementary appropriation proved unnecessary. See comments.                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                     |                                    |
| C. 2.—Pay of Establishments .                                                                                                                                                                                                                                                                                                                                 | 1,54,536                | 1,26,697               | —27,839               | —25,000                                             | —2,839                             |
| C. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                           | 2,160                   | 856                    | —1,304                | ..                                                  | —1,304                             |
| Smaller expenditure on travelling and compensatory allowances.                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                     |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                               | 11,840                  | 8,596                  | —3,244                | ..                                                  | —3,244                             |
| Due mainly to smaller expenditure on overtime allowance and to savings in compensatory and conveyance allowances on account of vacancies in the Operative Department.                                                                                                                                                                                         |                         |                        |                       |                                                     |                                    |
| C. 4.—Supplies and Services .                                                                                                                                                                                                                                                                                                                                 | 3,00,474                | 2,91,619               | —8,855                | + 5,000                                             | —13,855                            |
| The reappropriation of Rs. 5,000 to this head sanctioned on 13th January proved unnecessary.                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                     |                                    |
| C. 5.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                                 | 4,150                   | 3,322                  | —828                  | ..                                                  | —828                               |
| Due to free supply of stationery owing to non-introduction of a commercial system of accounting at the Currency Note Printing Press during 1929-30. See C. 6.                                                                                                                                                                                                 |                         |                        |                       |                                                     |                                    |

(a) Sanctioned on 10th September.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>C.—Currency Note Press—<i>concl'd.</i></b>                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                         |
| C. 6.—Interest and Depreciation                                                                                                                                                                                                                                                                                                                               | 1,71,000                | ..                     | —1,71,000             | —1,71,000                                              | ..                                      |
| A commercial system of accounting at the Currency Note Press was not introduced in 1929-30 as anticipated. The commercial system has been introduced from 1st April 1930.                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
| <b>D.—Charges for Remittance of Treasure :</b>                                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                    | 9,100                   | 8,012                  | —1,088                | —1,200                                                 | +112                                    |
| Due to less movement of coin.                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                               | 9,34,700                | 9,65,094               | +30,394               | +1,19,750                                              | —89,356                                 |
| Mainly to (i) heavier remittance of small coin from the Calcutta Currency Office (Rs. 41,000) owing to stoppage of coinage work at the Bombay Mint and (ii) adjustment of a charge pertaining to the previous year (Rs. 23,000). The reappropriation aggregating Rs. 1,19,750 (net) proved excessive as an accurate estimate of requirements is not possible. |                         |                        |                       |                                                        |                                         |
| <b>E.—Loss on Note and Specie Remittances</b> . . . . .                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                                               | ..                      | 375                    | +375                  | +15,675                                                | —15,300                                 |
| Provision of Rs. 15,300 was made by reappropriation in the Burma Circle in anticipation of certain writes off in connection with embezzlement cases being sanctioned during the year. The anticipation did not, however, materialise.                                                                                                                         |                         |                        |                       |                                                        |                                         |
| <b>F.—Works</b> . . . . .                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                                               | 1,15,000                | 8,116                  | —1,06,884             | —1,05,000                                              | —1,884                                  |
| The provision of Rs. 1 lakh made for the construction of the new currency office building in the Punjab, remained unutilised as the plans and estimates were not ready.                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| <b>G.—English Charges (High Commissioner) on Stores</b> . . . . .                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                                               | 9,17,000                | 8,87,413               | —29,587               | —26,360                                                | —3,227                                  |
| Mainly reduction in prices.                                                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                         |
| <b>H.—Loss or Gain by Exchange</b> . . . . .                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                                               | ..                      | 7,209                  | +7,209                | +6,360                                                 | +849                                    |
| See paragraph 48, Chapter III of the Report.                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| <b>Totals</b> .                                                                                                                                                                                                                                                                                                                                               | <i>Non-voted</i> .      | 1,35,450               | 1,28,056              | —7,394                                                 | ..                                      |
|                                                                                                                                                                                                                                                                                                                                                               | Voted .                 | 46,42,000              | 42,89,918             | —3,52,082                                              | —1,99,450                               |
|                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        | —1,52,632                               |

## IMPORTANT COMMENTS.

*General.*

The saving in the voted expenditure in 1929-30 represents 7·6 per cent. of the final grant, against 10·99 per cent. in the previous year, and was mainly due to (i) non-introduction of a commercial system of accounting in the Currency Note Press (Rs. 1,71,000) and (ii) non-utilisation of the provision of Rs. 1 lakh made for the construction of the new Currency office in the Punjab as the plans and estimates were not ready.

The saving in the non-voted section comes to 5·4 per cent. of the final appropriation, against 3·2 per cent. in the previous year, and is mainly due to the provision for leave salary of officers in the Bombay Circle (sub-head C.-1) not having been utilised.

*Frauds and Embezzlements.**Defalcation of Currency chest balance.*

2. The Deputy Commissioner of a District while inspecting a certain Sub-Treasury in April 1929 found a shortage of Rs. 2,300 in the currency chest. The Sub-Accountant admitted misappropriating the amount and stated that he had deceived the Sub-Treasury Officer with faked entries and by forging his initials in the books. He was tried, convicted and sentenced to four years' rigorous imprisonment and to pay a fine of Rs. 2,000. A sum of only Rs. 831 which includes a security deposit of Rs. 500 was all that could be realised from him towards the loss and the balance of Rs. 1,469 has been ordered to be recovered from the Sub-Treasury Officer, whose lack of supervision and want of proper scrutiny of accounts and verification of balances greatly facilitated the misappropriation. The Local Government have punished the Sub-Treasury Officer further by reducing him ten places in his ranking list.\*

*Defalcation of a day's collection in a Sub-Treasury.*

3. The Sub-Accountant of a certain Sub-Treasury after sending his Potdar to the post office on the pretext of warning the Postmaster to remit his cash early that day absconded with the day's collection amounting to about Rs. 16,000. The disappearance of the Sub-Accountant was reported by the Potdar on his return to the Township Officer who after an examination of the accounts and cash reported the defalcation to the Deputy Commissioner. The absconding Sub-Accountant on his arrest the next day admitted his guilt and stated that he lost all the money gambling.

He was tried, convicted and sentenced to seven years' rigorous imprisonment, and to pay in addition a fine of Rs. 5,000 or in default to suffer an additional sentence of one year and nine months. On appeal to the High Court, the sentence of rigorous imprisonment was reduced to four years, but the fine and the imprisonment in default was maintained.

The defalcation was not due to any defect in system or rules. The Deputy Commissioner has, however, made suggestions to the Commissioner for the introduction of certain precautionary measures in future which he hopes will minimise the danger of such happenings. The final report of the Commissioner and the orders of the Government are awaited.\*

*Defalcation of Currency remittance.*

4. A certain Treasury noticed that the currency Chest slips received from a certain Sub-Treasury showed signs of erasures and warned the Sub-Treasury Officer. In a currency remittance of Rs. 2,25,500 received at the Treasury on the 20th March 1929, a shortage of Rs. 8,270 was found, the invoice

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\* Accountant General, Burma.

showing signs of erasure. The Currency Chest slip for 12th March 1929 which showed a balance of Rs. 2,25,500 also bore signs of erasure; so the Treasury Officer wired to the Sub-Treasury Officer on the 21st March 1929 asking him to state the balance for 12th March 1929. The Sub-Treasury Officer reported the balance as Rs. 2,17,400. The difference, viz., Rs. 8,100 found to have been embezzled after check by the Deputy Commissioner of the Sub-Treasury Accounts, together with Rs. 170 apparently extracted from the remittance prior to its despatch has been lost to Government. The loss is supposed to have been due to the Sub-Treasury Accountant who is *ex-officio* Treasurer altering the accounts (currency chest book and slips) after the Sub-Treasury Officer had passed them correctly. It is also supposed that the Accountant maintained two sets of accounts. It is alleged that the Accountant had access to the Treasury keys, and to the Strong Room when alone and that the Currency chest book supposed to be locked up in the currency chest was not so kept.

The Accountant concerned was tried and convicted. Final orders passed by the Local Government are awaited.\*

#### *Loss due to theft.*

5. A Sub-Treasury was closed from the 5th to the 12th February 1928, the Sub-Treasury Officer being absent on tour. When it reopened on the 13th transactions were heavy and there was no likelihood of the accounts being closed till very late in the evening. The Sub-Treasury Officer therefore decided to check the accounts and verify the cash balance the next day. The unverified cash balance amounted to over Rs. 20,000 and as it consisted entirely of notes, they were made up into bundles tied round the middle with a string, and under the personal supervision of the Sub-Treasury Officer deposited for the night on a table in the middle of the Strong Room, separate from the balance in the chest to avoid confusion.

The accounts were completed that evening by the Sub-Accountant who was the *ex-officio* Treasurer. The next morning the accounts were duly checked by the Sub-Treasury Officer and the Strong Room opened to verify the balance. It was then found that the notes were lying strewn all over the floor of the room, and when they were collected and counted, a shortage of Rs. 8,950 in hundred, ten and five rupee notes were found. Apparently the notes were raked off the table by a hook on the end of a pole passed through the bars of the door.

The Local Government held that the Sub-Treasury Officer committed several infringements of the fundamental provisions of Treasury administration, any of which was enough to condemn him as unfit to be entrusted with Government money and accordingly ordered that he be removed from the service of Government. The Sub-Accountant was tried and sentenced to undergo 5 years' rigorous imprisonment and to pay a fine of Rs. 3,000 in addition or in default to suffer 18 months' rigorous imprisonment.

Final orders of Government are awaited.\*

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\*Accountant General, Burma.

## GRANT No. 70—MINT.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Salaries and other Expenses of the MINT DEPARTMENT.

| Major Head and Subhead.                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|----------------------------------------------------------------|-----------------------------------------|
| Rs.                                                                                                                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                            | Rs.                                     |
| MAJOR HEAD "39—MINT."                                                                                                       |                              |                             |                      |                                                                |                                         |
| A.—Calcutta Mint—Mint Master's Es-<br>tablishment and Contingencies:                                                        |                              |                             |                      |                                                                |                                         |
| A. 1.—Pay of Officers:                                                                                                      |                              |                             |                      |                                                                |                                         |
| <i>Nonvoted</i> . . . . .                                                                                                   | 36,000                       | 36,000                      | ..                   | ..                                                             | ..                                      |
| <i>Voted</i> . . . . .                                                                                                      | 10,900                       | 10,853                      | —47                  | ..                                                             | —47                                     |
| A. 2.—Mint Master's Establish-<br>ment . . . . .                                                                            | 62,500                       | 60,847                      | —1,653               | —1,650                                                         | —3                                      |
| A. 3.—Bullion Establishment .                                                                                               | 33,300                       | 33,232                      | —68                  | ..                                                             | —68                                     |
| A. 4.—Operative Establishment                                                                                               |                              |                             |                      |                                                                |                                         |
| <i>O.</i> 2,34,600 }                                                                                                        | 3,12,600                     | 2,94,266                    | —18,334              | —16,500                                                        | —1,834                                  |
| <i>S.</i> (a) 78,000 }                                                                                                      |                              |                             |                      |                                                                |                                         |
| Falling off of overtime work towards the close of the year, which was contrary to ex-<br>pectation, resulted in the saving. |                              |                             |                      |                                                                |                                         |
| A. 5.—Allowances, Honoraria,<br>etc.:                                                                                       |                              |                             |                      |                                                                |                                         |
| <i>Non-voted O.</i> 2,000 }                                                                                                 | 2,600                        | 2,827                       | +227                 | +250                                                           | —23                                     |
| <i>S.</i> (b) 600 }                                                                                                         |                              |                             |                      |                                                                |                                         |
| Cost of passage for the Mint Master's family.                                                                               |                              |                             |                      |                                                                |                                         |
| <i>Voted.</i> . . . . .                                                                                                     | 4,000                        | 3,318                       | —682                 | ..                                                             | —682                                    |
| Mainly due to less charges on house rent allowance due to Government quarters<br>being available for part of the year.      |                              |                             |                      |                                                                |                                         |
| A. 6.—Supplies and Services .                                                                                               | 3,900                        | 3,901                       | +1                   | ..                                                             | +                                       |
| A. 7.—Rents, Rates and Taxes                                                                                                |                              |                             |                      |                                                                |                                         |
| <i>O.</i> 41,500 }                                                                                                          | 1,97,500                     | 1,97,578                    | +78                  | +100                                                           | —22                                     |
| <i>S.</i> (a) 1,56,000 }                                                                                                    |                              |                             |                      |                                                                |                                         |
| A. 8.—Other Contingencies .                                                                                                 | 84,800                       | 75,394                      | —9,406               | —11,400                                                        | +1,994                                  |

Reduced charges for the supply of electric energy chiefly contributed to the saving.  
The resultant excess was due to a book debit raised after the close of the year.

(a) Voted by the Legislative Assembly on 18th February.  
(b) Sanctioned on 25th January.

| Major Head and Sub head.                                                                                                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                | Rs.                              |
| <b>B.—Bombay Mint—Mint Master's Establishment and Contingen-<br/>cies:</b>                                                                                                                                                                   |                              |                             |                       |                                                                    |                                  |
| <b>B. 1.—Pay of Mint officers :</b>                                                                                                                                                                                                          |                              |                             |                       |                                                                    |                                  |
| <i>Non-voted</i> O   46,973 }<br>S. (c)—9,200 }                                                                                                                                                                                              | 37,773                       | 37,704                      | —69                   | ..                                                                 | —69                              |
| <b>B. 2.—Mint Master's Establishment</b>                                                                                                                                                                                                     | 49,112                       | 46,279                      | —2,833                | —2,000                                                             | —333                             |
| <b>B. 3.—Bullion Establishment</b>                                                                                                                                                                                                           | 66,267                       | 58,803                      | —7,464                | —5,000                                                             | —2,464                           |
| <b>B. 4.—Operative Establishment</b>                                                                                                                                                                                                         |                              |                             |                       |                                                                    |                                  |
| O.   2,05,468 }<br>S. (d) 22,400 }                                                                                                                                                                                                           | 2,27,408                     | 2,25,916                    | —1,492                | ..                                                                 | —1,492                           |
| <b>B. 5.—Pay of Assay Officers :</b>                                                                                                                                                                                                         |                              |                             |                       |                                                                    |                                  |
| <i>Non-voted</i> 21,600<br>Voted       20,957                                                                                                                                                                                                | 21,600                       | 21,600                      | ..                    | ..                                                                 | ..                               |
| <b>B. 6.—Pay of Assay Establish-<br/>ment</b>                                                                                                                                                                                                | 34,864                       | 22,882                      | —11,982               | —11,950                                                            | —32                              |
| <b>B. 7.—Allowances, Honoraria,<br/>etc.:</b>                                                                                                                                                                                                |                              |                             |                       |                                                                    |                                  |
| <i>Non-voted</i> O.   12,427 }<br>S. (c) 1,850 }                                                                                                                                                                                             | 14,277                       | 14,709                      | +432                  | —250                                                               | +682                             |
| Voted O.   40,892 }<br>S. (d) 64,000 }                                                                                                                                                                                                       | 1,04,892                     | 99,117                      | —5,775                | —4,000                                                             | —1,775                           |
| Due to smaller expenditure on (i) overtime allowances owing to stoppage of dollar coinage, earlier than anticipated (Rs. 4,200) and (ii) house-rent allowances due to the retirement of one officer and the abolition of a post (Rs. 1,600). |                              |                             |                       |                                                                    |                                  |
| <b>B. 8.—Supplies and Services</b>                                                                                                                                                                                                           | 1,000                        | 5,554                       | +4,554                | +2,300                                                             | +2,254                           |
| Due to more debits on account of customs duty on Europe Stores than anticipated, received late in the year.                                                                                                                                  |                              |                             |                       |                                                                    |                                  |
| <b>B. 9.—Contingencies</b>                                                                                                                                                                                                                   |                              |                             |                       |                                                                    |                                  |
| O.   50,500 }<br>S. (d) 1,00,000 }                                                                                                                                                                                                           | 1,50,500                     | 2,13,447                    | +62,947               | +18,200                                                            | +44,747                          |
| Due to late adjustment of greater amounts of rent of the Mint Buildings than anticipated                                                                                                                                                     |                              |                             |                       |                                                                    |                                  |
| <b>C.—Loss on Coinage :</b>                                                                                                                                                                                                                  |                              |                             |                       |                                                                    |                                  |
| O.   8,08,500 }<br>S. (d) 35,000 }                                                                                                                                                                                                           | 8,43,500                     | 9,86,120                    | +1,42,620             | +65,300                                                            | +77,320                          |
| Mainly due to heavier receipts of uncurrent coins in Bombay Mint.                                                                                                                                                                            |                              |                             |                       |                                                                    |                                  |

(c) Sanctioned on 24th January.

(d) Voted by the Legislative Assembly on 18th February.

(e) Sanctioned as follows—24th January, Rs. 2,200, and on 21st March—Rs. 350.

| Major Head and Sub head.                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainders<br>adjusted<br>+ or — |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                 | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                | Rs.                              |
| <b>D.—Purchase of Local Stores :</b>                                                                                                                                                                                            |                              |                             |                       |                                                                    |                                  |
| O. 2,90,000                                                                                                                                                                                                                     | 4,20,000                     | 3,87,238                    | —32,762               | —20,000                                                            | <del>—12,762</del>               |
| S. (f) 1,30,000                                                                                                                                                                                                                 |                              |                             |                       |                                                                    |                                  |
| The Supplementary grant was obtained as the Mints had to undertake more work than was provided for. The saving is due mainly to a sudden drop in business towards the close of the year and earlier stoppage of dollar coinage. |                              |                             |                       |                                                                    |                                  |
| <b>F.—English Charges (High Commissioner)<br/>on Stores :</b>                                                                                                                                                                   |                              |                             |                       |                                                                    |                                  |
| O. 43,000                                                                                                                                                                                                                       | 90,000                       | 75,437                      | —14,563               | —14,000                                                            | —563                             |
| S. (f) 47,000                                                                                                                                                                                                                   |                              |                             |                       |                                                                    |                                  |
| Saving due to carry-over of liabilities (about Rs. 9,334) and reduction in prices.                                                                                                                                              |                              |                             |                       |                                                                    |                                  |
| <b>G.—Loss or Gain by Exchange . . . . .</b>                                                                                                                                                                                    |                              | 616                         | +616                  | +600                                                               | +16                              |
| See paragraph 48, chapter III of the Report.                                                                                                                                                                                    |                              |                             |                       |                                                                    |                                  |
| Totals . . . . .                                                                                                                                                                                                                | { Non-voted                  | 1,12,250                    | 1,12,840              | +590                                                               | ..                               |
|                                                                                                                                                                                                                                 | { Voted .                    | 27,18,000                   | 28,21,746             | +1,03,746                                                          | ..                               |
| (f) Voted by the Legislative Assembly on 18th February                                                                                                                                                                          |                              |                             |                       |                                                                    |                                  |

## IMPORTANT COMMENTS.

This is the first year, in recent years, in which an excess has occurred in the voted Grant. This excess is due largely to excesses under sub-heads C.—Loss on Coinage (Rs. 77,320) and B. 9—Contingencies (Rs. 44,747) of the Bombay mint. The loss on coinage represents the difference between the nominal value of defective coins and their bullion value on a basis of one rupee per tola for silver coins. The loss obviously fluctuates from year to year in a way which is difficult, if not impossible, to foresee when the budget is framed.



## GRANT No. 71—CIVIL WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for the Expenditure on CIVIL WORKS.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal + or —.<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                            | Rs.                                |
| MAJOR HEAD "41—CIVIL WORKS".                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                                |                                    |
| A.—Original Works—Buildings :                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                                |                                    |
| A. 1.—Customs . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3,26,300                | 1,84,257               | —1,42,043             | —1,41,821                                                      | —222                               |
| Saving amounting to Rs. 1,05,529 occurred in Bombay as the work in connection with a club-house for Customs Officers at Matunga was postponed (Rs. 75,000) on account of plans and estimates having not been technically sanctioned, the balance being chiefly due to savings in the estimates of certain other works.                                                                                                                                            |                         |                        |                       |                                                                |                                    |
| A. 2.—Forest . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                            | 10,00,000               | 6,73,657               | —3,26,343             | —3,24,096                                                      | —2,247                             |
| Saving to the extent of Rs. 3,25,742 occurred in the estimates of the Delhi Public Works Department, and is due to anticipated savings (Rs. 1,50,000), and to postponement of certain works due (i) to late sanction to the revised distribution statement (Rs. 87,000) and (ii) for want of technical sanction to the estimates for additional buildings required for the Indian Forest Service College (Rs. 86,000) and (iii) petty savings on different works. |                         |                        |                       |                                                                |                                    |
| A. 3.—General Administration                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                                |                                    |
| Non-voted O. 27,000                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25,500                  | 30,133                 | +4,633                | +5,584                                                         | —951                               |
| S. (a)—1,500                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                                |                                    |
| Due to certain urgent minor works in Western India States Agency, not contemplated in the original estimates, having been carried out.                                                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                                |                                    |
| Voted                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 16,60,300               | 16,49,664              | —10,636               | +6,907                                                         | —17,543                            |
| A. 4.—Jails and Convict Settlements                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                                |                                    |
| Non-voted O. 3,000                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2,611                   | 4,405                  | +1,794                | +1,948                                                         | —154                               |
| S. (a) —389                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                                |                                    |
| Execution of certain minor works of an urgent nature in the Rajkot Jail, which were not provided for in the estimates.                                                                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                                |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 11,09,300               | 10,36,38               | —72,862               | —62,677                                                        | —10,185                            |
| Mainly due to less expenditure in constructing the Central Jail at Mach in Baluchistan (Rs. 59,421).                                                                                                                                                                                                                                                                                                                                                              |                         |                        |                       |                                                                |                                    |
| A. 5.—Police                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                                |                                    |
| Non-voted O. 51,200                                                                                                                                                                                                                                                                                                                                                                                                                                               | 39,800                  | 54,199                 | +14,399               | +15,581                                                        | —1,182                             |
| S. (b)—11,400                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                                |                                    |
| Mainly due to increased expenditure in Bombay for Police Lines.                                                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                                |                                    |

(a) Sanctioned on 24th January.

(b) Sanctioned as follows—23rd January,—Rs. 12,000; 24th January, Rs. 10,000; 15th February,—Rs. 4,900; 12th March,—Rs. 4,500.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal +<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------|-----------------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

A.—Original Works—Buildings—*contd.*A. 5.—Police—*concl'd.*

Voted . . . . 4,46,200 3,97,959 —48,241 —47,623 —1,218

Bulk of the saving occurred in Rajputana (Rs. 29,848), chiefly in the provision for the construction of new Lines for the Mina Corps.

## A. 6.—Ecclesiastical

Non-voted O. 3,17,800 }  
S. (a)—1,10,214 } 2,07,586 1,83,852 —23,734 —21,479 —2,255

Saving of about Rs. 25,000 occurred in Madras due partly to non-utilisation of the provision of Rs. 20,000 made for the major estimate of converting the Chetpur Tangal into a Cemetery at Kilpank owing to the non-receipt of technical sanction of the estimates and partly to the classification of expenditure on the residencies of the Ecclesiastical officers as voted from 1st April 1929.

Voted . . . . 12,500 17,965 +5,465 +8,432 —2,967

Mainly due to the increased expenditure (Rs. 8,951) in the estimates of the Military Engineer Services in the Northern Command, Rawalpindi District.

A. 7.—Education other than  
European and Anglo  
Indian:

A. 7 (1).—Five year Pro-  
gramme . . . . 2,25,400 68,756 —1,56,644 —1,50,741 —5,903

Mainly due to non-utilisation of the provision of Rs. 1,22,000 in the North-West Frontier Province as the question of the site for the construction of the building was not decided by the Civil authorities in time.

A. 7 (2).—Other works . . 68,200 45,210 —22,990 —25,581 +2,591

Important saving of Rs. 13,641 occurred in the estimates of the Delhi Province due to postponement of the work mostly in the interest of other urgent work (Rs. 12,100) and petty savings on different works (Rs. 1,541). Saving of Rs. 5,638 also occurred in Baluchistan due to less expenditure on several minor works.

## A. 8.—Medical

Non-voted . . . . 14,000 6,431 —7,569 —6,248 —1,321

Relates to Western India States Agency and is due to non-receipt of administrative approval to the works in time.

Voted . . . . 4,13,400 1,03,119 —3,10,231 —2,08,919 —1,312

Chiefly to saving in the Delhi Public Works Grant amounting to Rs. 2,58,600 for the construction of a new General Hospital to serve both old and new Delhi which remained unutilised for want of technical sanction to the estimate.

(a) Sanctioned as follows—9th October, Rs. 1,050; 1st November,—Rs. 300; 7th November,—Rs. 58,000; 22nd January,—Rs. 11,262; 24th January,—Rs. 8,502; 6th March,—Rs. 200; 19th March,—Rs. 35,000.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

## A.—Original Works—Buildings —concl'd.

## A. 9.—Other Heads

|                     |          |          |        |      |        |
|---------------------|----------|----------|--------|------|--------|
| Non-voted O. 11,900 | 2,25,273 | 2,15,519 | —9,754 | —234 | —9,520 |
| S. (a) 2,13,373     |          |          |        |      |        |

Chiefly due to savings in the estimates of the Persian Gulf sub-division in the India Circle (Rs. 5,300).

|               |          |          |           |           |         |
|---------------|----------|----------|-----------|-----------|---------|
| Voted . . . . | 5,53,400 | 4,33,842 | —1,19,558 | —1,48,834 | +29,276 |
|---------------|----------|----------|-----------|-----------|---------|

Chiefly to saving in (i) Baluchistan (Rs. 70,900) on account of postponement of the work in connection with the construction of quarters for the officers of the Survey of India and (ii) Bombay (Rs. 49,000) due to smaller demands for expenditure on Salt minor Works and to economy.

## A. 10.—Civil Works :

## A. 10 (1).—Buildings

|                   |        |        |        |        |        |
|-------------------|--------|--------|--------|--------|--------|
| Non-voted . . . . | 20,000 | 22,063 | +2,063 | +3,323 | —1,260 |
|-------------------|--------|--------|--------|--------|--------|

Chiefly to excess in the Western India States Agency (Rs. 2,050) due to under-estimation of two works.

|               |        |        |         |         |         |
|---------------|--------|--------|---------|---------|---------|
| Voted . . . . | 94,500 | 55,742 | —38,758 | +23,177 | —61,926 |
|---------------|--------|--------|---------|---------|---------|

Chiefly due to saving in (i) the Punjab (Rs. 17,300) due to refund of the cost of land acquired for the Punjab States Agency Building at Jullundur (Rs. 12,000) and Savings in the estimates of the Gilgit Agency (Rs. 5,000), and in the North West Frontier Province (Rs. 13,500).

|                                    |       |       |        |        |      |
|------------------------------------|-------|-------|--------|--------|------|
| A. 10 (2).—Losses on Stock . . . . | 3,000 | 7,405 | +4,405 | +4,525 | —190 |
|------------------------------------|-------|-------|--------|--------|------|

Mainly to an unforeseen adjustment relating to the Delhi Public Works Department (Rs. 4,605) not contemplated at the time of the preparation of the budget.

## B.—Original Works—Communications :

## B. 1.—Roads and Road surface treatment in the New Delhi Area . . . .

|        |        |         |         |        |
|--------|--------|---------|---------|--------|
| 75,000 | 28,632 | —46,338 | —14,200 | —2,138 |
|--------|--------|---------|---------|--------|

Relates to the Delhi Public Works Department due to anticipated Savings (Rs. 23,200), (ii) postponement of work owing to delay in lay out of certain areas in which roads had to be constructed (Rs. 21,000) and (iii) petty savings on different works (Rs. 2,100).

## B. 4.—Construction of a Road from Tejjazai to Lakki (N. W. F. P.) . . . .

|          |          |         |         |         |
|----------|----------|---------|---------|---------|
| 1,72,000 | 1,43,860 | —28,140 | —16,395 | —11,745 |
|----------|----------|---------|---------|---------|

Relates to the North West Frontier Province due partly to postponement of certain works in favour of urgent works and to non-receipt of debit for about Rs. 12,000 from the Civil Department.

(a) Sanctioned as follows—23rd January, Rs. 2,04,967; 14th February, —Rs. 6,048; 24th February, Rs. 4,975; 25th February, Rs. 882; 28th February, Rs. 1,567; 12th March, Rs. 7,042; 29th March, —Rs. 12.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                     |

**B.—Original Works—Communications—concl'd.**

|                                                                        |        |        |         |         |      |
|------------------------------------------------------------------------|--------|--------|---------|---------|------|
| B. 5.—Widening the Grand<br>Trunk Road from Pabbi<br>to Attock . . . . | 33,500 | 38,258 | + 4,758 | + 5,000 | —242 |
|------------------------------------------------------------------------|--------|--------|---------|---------|------|

Relates to the North West Frontier Province and is due to unforeseen demands.

|                                                                                                                           |          |          |          |          |        |
|---------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|--------|
| B. 6.—Replacement of Boat<br>Bridges on Peshawar—<br>Shabkadr and Peshawar<br>—Charsadda Roads by<br>pile Bridges . . . . | 3,00,000 | 3,23,396 | + 23,396 | + 25,000 | —1,604 |
|---------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|--------|

See B. 5.

|                                                               |        |    |         |         |    |
|---------------------------------------------------------------|--------|----|---------|---------|----|
| B. 7.—Construction of<br>Hathyan—Lundkhawar<br>Road . . . . . | 27,000 | .. | —27,000 | —27,000 | .. |
|---------------------------------------------------------------|--------|----|---------|---------|----|

Relates to the North West Frontier Province. Funds were held in Reserve by the Government of India for want of technical sanction to the project.

|                               |          |          |          |          |         |
|-------------------------------|----------|----------|----------|----------|---------|
| B. 8.—Miscellaneous charges . | 3,95,500 | 4,68,990 | + 73,490 | + 67,891 | + 5,599 |
|-------------------------------|----------|----------|----------|----------|---------|

Important excess to the extent of Rs. 34,000 occurred in the estimates of the Delhi Public Works Department, due mainly to (i) unforeseen expenditure in bituminising the circular road to the west of the viceregal Estates (Rs. 31,000) and (ii) earlier completion of certain roads. Also an excess of Rs. 31,000 occurred in the Andamans mainly on the following works :—(i) Constructing Chatham bridge and causeway (Rs. 20,572), (ii) Supplying Armeo Nestable Culverts on Homfraygunj—Maymyo road (Rs. 8,590).

|                                   |        |        |         |         |         |
|-----------------------------------|--------|--------|---------|---------|---------|
| C.—Original Works—Miscellaneous . | 89,000 | 24,093 | —64,907 | —42,223 | —22,684 |
|-----------------------------------|--------|--------|---------|---------|---------|

Mainly to saving in the estimates of the Delhi Public Works Department (Rs. 61,000), due chiefly to (i) postponement of work for want of cables (Rs. 40,400) : (ii) anticipated savings (Rs. 24,000).

**D.—Reserve with the Local Govern-  
ments for Original Works**

|                     |          |    |         |        |        |
|---------------------|----------|----|---------|--------|--------|
| Non-voted O. 15,900 | } 14,986 | .. | —14,986 | —9,736 | —5,250 |
| S. (a) —914         |          |    |         |        |        |

Intended to meet unforeseen expenditure in the estimates of several circles.

|               |        |    |         |         |         |
|---------------|--------|----|---------|---------|---------|
| Voted . . . . | 54,300 | .. | —54,300 | —34,067 | —20,233 |
|---------------|--------|----|---------|---------|---------|

See D—Non-voted.

(a) Sanctioned as follows—4th January, Rs. 2,250; 24th January,—Rs. 64; 6th March,—Rs. 100; 12th March,—Rs. 3,000.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------------|------------------------------------|

Rs. Rs. Rs. Rs. Rs.

## E.—Repairs— Buildings :

## E. 1.—Viceregal Estates

|                  |               |      |   |          |          |         |        |         |
|------------------|---------------|------|---|----------|----------|---------|--------|---------|
| <i>Non-voted</i> | <i>O.</i>     | 500  | } | 300      | 269      | —31     | ..     | —31     |
|                  | <i>S. (a)</i> | —200 |   |          |          |         |        |         |
| Voted            | .             | .    |   | 3,13,200 | 2,95,387 | —17,813 | +7,145 | —24,958 |

Due to savings in the estimates of the Viceregal Estates, Calcutta (Rs. 33,900) as a result of economy and abandonment of schemes and retrenchment of works due to His Excellency the Viceroy not visiting Calcutta; partly counterbalanced by increased expenditure on certain new works in connection with the Viceregal Estates, New Delhi (Rs. 16,100) not contemplated in the original estimates.

E. 2.—North West Frontier  
Province

|                  |               |        |   |       |       |      |    |      |
|------------------|---------------|--------|---|-------|-------|------|----|------|
| <i>Non-voted</i> | <i>O.</i>     | 6,000  | } | 2,539 | 1,676 | —863 | .. | —863 |
|                  | <i>S. (b)</i> | —3,461 |   |       |       |      |    |      |

Over estimated.

|        |   |   |  |          |          |         |         |        |
|--------|---|---|--|----------|----------|---------|---------|--------|
| Voted. | . | . |  | 3,00,000 | 3,22,898 | +22,898 | +28,395 | —5,497 |
|--------|---|---|--|----------|----------|---------|---------|--------|

Due to flood damages. Includes a misclassification of Rs. 2,291 properly debitable to the non-voted section.

## E. 3.—Baluchistan

|                  |               |       |   |       |     |      |    |      |
|------------------|---------------|-------|---|-------|-----|------|----|------|
| <i>Non-voted</i> | <i>O.</i>     | 1,500 | } | 1,020 | 894 | —126 | .. | —126 |
|                  | <i>S. (b)</i> | —480  |   |       |     |      |    |      |

|       |   |   |  |          |          |        |    |        |
|-------|---|---|--|----------|----------|--------|----|--------|
| Voted | . | . |  | 2,98,500 | 2,97,191 | —1,309 | .. | —1,309 |
|-------|---|---|--|----------|----------|--------|----|--------|

## E. 4.—Delhi Province

|                  |               |       |   |       |       |      |    |      |
|------------------|---------------|-------|---|-------|-------|------|----|------|
| <i>Non-voted</i> | <i>O.</i>     | 5,500 | } | 5,300 | 4,515 | —785 | .. | —785 |
|                  | <i>S. (b)</i> | —200  |   |       |       |      |    |      |

|       |   |   |  |           |           |        |        |        |
|-------|---|---|--|-----------|-----------|--------|--------|--------|
| Voted | . | . |  | 10,83,000 | 10,81,231 | —1,769 | +5,810 | —7,579 |
|-------|---|---|--|-----------|-----------|--------|--------|--------|

## E. 5.—Bombay

|                  |               |        |   |        |        |        |        |      |
|------------------|---------------|--------|---|--------|--------|--------|--------|------|
| <i>Non-voted</i> | <i>O.</i>     | 65,000 | } | 57,316 | 52,265 | —5,051 | —6,043 | +992 |
|                  | <i>S. (c)</i> | —7,684 |   |        |        |        |        |      |

Due to repairs economically carried out. The final excess is due to an adjustment of certain charges on account of repair to the consulate buildings at Mohammerah in the final accounts for March 1930.

|       |   |   |  |          |          |        |        |      |
|-------|---|---|--|----------|----------|--------|--------|------|
| Voted | . | . |  | 2,40,000 | 2,49,439 | +9,439 | +9,776 | —337 |
|-------|---|---|--|----------|----------|--------|--------|------|

Represents heavier demands for repairs than anticipated.

(a) Sanctioned on 24th January.

(b) Sanctioned on 23rd January.

(c) " as follows—23rd January,—Rs. 3,000; 12th March,—Rs. 1,000; 20th March,—Rs. 3,684

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>riation,<br>un-<br>withdrawal<br>adjusted<br>or surrender. + or —. | Remainder |
|-------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------------------------------|-----------|
|-------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------------------------------|-----------|

Rs. Rs. Rs. Rs. Rs.

E.—Repairs—Buildings—*concl'd.*

## E. 6.—Bengal

|                      |          |          |        |        |        |      |
|----------------------|----------|----------|--------|--------|--------|------|
| <i>Non-voted O.</i>  | 45,500   | } 29,647 | 28,586 | —1,061 | —136   | —925 |
| <i>S. (a)—15,853</i> |          |          |        |        |        |      |
| Voted . . .          | 5,17,000 | 5,19,001 | +2,001 | +4,882 | —2,881 |      |

## E. 7.—Simla

|                     |       |         |       |        |        |      |
|---------------------|-------|---------|-------|--------|--------|------|
| <i>Non-voted O.</i> | 4,000 | } 2,600 | 4,070 | +1,470 | +1,700 | —230 |
| <i>S. (b)—1,400</i> |       |         |       |        |        |      |

Due to purchase of electric apparatus for the clock on the tower of Christ Church, Simla.

|             |          |          |         |         |        |  |
|-------------|----------|----------|---------|---------|--------|--|
| Voted . . . | 3,40,000 | 2,72,118 | —67,882 | —69,000 | +1,118 |  |
|-------------|----------|----------|---------|---------|--------|--|

- Due to curtailment of expenditure on special repairs to meet heavy demands for urgent and unforeseen expenditure.

## E. 8.—Elsewhere

|                      |          |            |          |         |         |         |
|----------------------|----------|------------|----------|---------|---------|---------|
| <i>Non-voted O.</i>  | 3,38,630 | } 3,49,570 | 3,47,094 | —2,476  | +13,765 | —16,241 |
| <i>S. (c) 10,940</i> |          |            |          |         |         |         |
| Voted . . .          | 5,89,850 | 5,01,487   | —88,363  | —46,321 | —42,042 |         |

Important savings occurred in Burma (Rs. 30,000) due to overestimation, in the Andamans (Rs. 21,000) due to economy, in Bihar and Orissa (Rs. 11,000) mainly to non-utilisation of the provision of Rs. 7,919 made for certain works and in Rajputana (Rs. 12,000) due to postponement of special repairs.

## F.—Repairs—Communications:

|                               |           |           |           |           |         |  |
|-------------------------------|-----------|-----------|-----------|-----------|---------|--|
| F. 1.—N. W. F. Province . . . | 13,36,000 | 16,58,470 | +3,22,470 | +3,10,255 | +12,215 |  |
|-------------------------------|-----------|-----------|-----------|-----------|---------|--|

See E. 2.—Voted.

|                            |          |          |         |         |        |  |
|----------------------------|----------|----------|---------|---------|--------|--|
| F. 2.—Delhi Province . . . | 5,65,000 | 5,91,326 | +26,326 | +24,090 | +2,236 |  |
|----------------------------|----------|----------|---------|---------|--------|--|

Due mainly to unforeseen expenditure on the upkeep of roads.

|                       |          |          |        |         |        |  |
|-----------------------|----------|----------|--------|---------|--------|--|
| F. 3.—Rajputana . . . | 2,18,000 | 2,24,294 | +6,294 | +10,100 | —3,806 |  |
|-----------------------|----------|----------|--------|---------|--------|--|

More repairs to roads were executed than anticipated.

|                           |          |          |        |        |        |  |
|---------------------------|----------|----------|--------|--------|--------|--|
| F. 4.—Central India . . . | 3,25,000 | 3,20,094 | —4,906 | —2,100 | —2,806 |  |
|---------------------------|----------|----------|--------|--------|--------|--|

|                   |       |       |      |    |      |  |
|-------------------|-------|-------|------|----|------|--|
| F. 5.—Assam . . . | 3,000 | 2,453 | —547 | .. | —547 |  |
|-------------------|-------|-------|------|----|------|--|

(a) Sanctioned as follows—5th January.—Rs. 12,727; 11th March.—Rs. 1,500; 12th March.—Rs. 616.

(b) Sanctioned as follows—6th March, Rs. 300; 19th March.—Rs. 1,700.

(c) Sanctioned as follows—7th October, Rs. 68; 23rd January.—Rs. 325; 24th January.—Rs. 1,022; 15th February, Rs. 2,000; 24th February, Rs. 507; 25th February Rs. 8,575; 3rd February, Rs. 517; 6th March.—Rs. 140; 11th March, Rs. 1,000.

| Major Head and Subhead.                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess<br>Saving— | Net<br>+ reappro-<br>priation,<br>— withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-------------------|-----------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.               | Rs.                                                             | Rs.                                     |
| F.—Repairs—Communications— <i>concl'd.</i>                                                                                                                              |                         |                        |                   |                                                                 |                                         |
| F. 7.—Elsewhere                                                                                                                                                         |                         |                        |                   |                                                                 |                                         |
| Non-voted . . . . .                                                                                                                                                     |                         | 1,998                  | +1,998            | +2,001                                                          | —3                                      |
| Represents expenditure on urgent special repairs to Sadra Prantij road in Bombay.                                                                                       |                         |                        |                   |                                                                 |                                         |
| Voted . . . . .                                                                                                                                                         | 1,73,500                | 2,28,394               | +54,894           | +57,968                                                         | —3,074                                  |
| Chiefly due to excess of Rs. 68,586 in Bengal on account of Special repairs to the Rungpo Gangtok Cart and other roads in Sikkim owing to heavy damage caused by rains. |                         |                        |                   |                                                                 |                                         |
| G.—Repairs—Miscellaneous . . . . .                                                                                                                                      | 2,55,000                | 2,53,257               | —1,743            | —2,907                                                          | +1,164                                  |
| H.—Reserve with the Local Govern-<br>ments for Repairs                                                                                                                  |                         |                        |                   |                                                                 |                                         |
| Non-voted O. 26,560 }<br>S. (a)—8,453 }                                                                                                                                 | 18,107                  | ..                     | —18,107           | —17,903                                                         | —204                                    |
| Intended to meet unforeseen charges.                                                                                                                                    |                         |                        |                   |                                                                 |                                         |
| Voted . . . . .                                                                                                                                                         | 59,760                  | ..                     | —59,760           | —56,103                                                         | —3,657                                  |
| See H.—Non-voted.                                                                                                                                                       |                         |                        |                   |                                                                 |                                         |
| I.—Establishments                                                                                                                                                       |                         |                        |                   |                                                                 |                                         |
| I. 1.—Consulting Engineer to<br>the Government of<br>India :                                                                                                            |                         |                        |                   |                                                                 |                                         |
| I. 1. (1)—Pay of officers . . . . .                                                                                                                                     | 33,000                  | 33,090                 | ..                | ..                                                              | ..                                      |
| I. 1 (2).—Pay of Establish-<br>ments . . . . .                                                                                                                          | 10,600                  | 10,708                 | +108              | +110                                                            | —2                                      |
| I. 1 (3).—Other charges                                                                                                                                                 |                         |                        |                   |                                                                 |                                         |
| Non-voted O. 14,100 }<br>S. (b)—4,200 }                                                                                                                                 | 9,900                   | 9,787                  | —113              | ..                                                              | —113                                    |
| Voted . . . . .                                                                                                                                                         | 4,700                   | 3,741                  | —959              | —750                                                            | —209                                    |
| Due to curtailment of tours.                                                                                                                                            |                         |                        |                   |                                                                 |                                         |

(a) Sanctioned as follows—3rd January,—Rs. 3,100 ; 24th January,—Rs. 203 ; 6th March,—Rs. 50 ; 12th March,—Rs. 5,000

(b) Sanctioned as follows—23rd January,—Rs. 2,500 ; 12th March,—Rs. 1,700.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving.— | Net<br>reappro-<br>priation,<br>adjusted.<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted.<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|--------------------------------------------------------------------------|------------------------------------------|
|-------------------------|------------------------------|-----------------------------|----------------------|--------------------------------------------------------------------------|------------------------------------------|

Rs. Rs. Rs. Rs. Rs.

I—Establishments- *contd.*I. 2.—Superintending Engineers  
and special officers with  
Establishments:

## I. 2 (1).—Pay of officers,

|               |        |          |        |        |    |        |
|---------------|--------|----------|--------|--------|----|--------|
| O.            | 83,850 | } 72,150 | 65,840 | —6,310 | .. | —6,310 |
| S. (a)—11,700 |        |          |        |        |    |        |

Mainly to saving in Central India (Rs. 4,600) due to non-receipt of an anticipated debit for leave salary of an officer before the close of the year.

|                                      |        |        |        |        |      |
|--------------------------------------|--------|--------|--------|--------|------|
| I. 2 (2).—Pay of Establish-<br>ments | 64,250 | 58,838 | —5,412 | —4,860 | —552 |
|--------------------------------------|--------|--------|--------|--------|------|

## I. 2 (3).—Other Charges

|           |    |         |          |        |        |        |      |
|-----------|----|---------|----------|--------|--------|--------|------|
| Non-voted | O. | 10,500  | } 10,650 | 10,323 | —327   | ..     | —327 |
|           | S. | (b) 150 |          |        |        |        |      |
| Voted     |    |         | 19,900   | 15,729 | —4,171 | —3,490 | —681 |

Mainly to saving in Central India (Rs. 2,600) and Rajputana (Rs. 1,000) due to economy.

I. 2 (4).—Adjustment of the  
proportionate share of  
the cost between Raj-  
putana and the S. W.  
I. Agency

|           |  |       |       |      |    |      |
|-----------|--|-------|-------|------|----|------|
| Non-voted |  | 3,400 | 3,694 | +294 | .. | +294 |
|-----------|--|-------|-------|------|----|------|

More expenditure than provided in the budget.

|       |  |        |        |      |    |      |
|-------|--|--------|--------|------|----|------|
| Voted |  | —3,400 | —3,694 | —294 | .. | —294 |
|-------|--|--------|--------|------|----|------|

I. 3.—Executive Establish-  
ments

## I. 3 (1).—Pay of officers

|           |    |            |          |        |        |    |        |
|-----------|----|------------|----------|--------|--------|----|--------|
| Non-voted | O. | 46,400     | } 31,798 | 33,292 | +1,494 | .. | +1,494 |
|           | S. | (c)—14,602 |          |        |        |    |        |

Mainly to excess of Rs. 1,694 in Bombay due to cost of the Persian Gulf Sub-Division for a month having inadvertently been surrendered in excess to Government.

|       |  |        |        |         |         |     |
|-------|--|--------|--------|---------|---------|-----|
| Voted |  | 81,060 | 70,197 | —10,863 | —10,950 | +87 |
|-------|--|--------|--------|---------|---------|-----|

(a) Sanctioned as follows—17th June, Rs. 1,350; 16th September,—Rs. 9,400; 23rd January,—Rs. 250; 6th February,—Rs. 2,400; 7th February,—Rs. 1,000.

(b) Sanctioned as follows—7th February, Rs. 1,000; 12th March,—Rs. 600; 19th March,—Rs. 250.

(c) Sanctioned as follows—23rd January,—Rs. 3,000; 12th March,—Rs. 600; 19th March, Rs. 1,350; 24th March,—Rs. 340; 29th March,—Rs. 12,012.



| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                 | Rs.                                                    | Rs.                                |

**I.—Establishments—*contd.***

**I. 3.—Executive Establishments—*contd.***

**I. 3 (2).—Pay of Establishments**

|                     |          |        |        |    |        |
|---------------------|----------|--------|--------|----|--------|
| Non-voted O. 23,200 | } 16,843 | 19,865 | +3,022 | .. | +3,022 |
| S. (a) —6,357       |          |        |        |    |        |

Mainly to an excess of Rs. 4,013 in Bombay for the reasons stated under I. 3 (1)

Non-voted.

|                 |          |          |         |        |        |
|-----------------|----------|----------|---------|--------|--------|
| Voted . . . . . | 2,94,910 | 2,83,111 | —11,799 | —8,354 | —3,445 |
|-----------------|----------|----------|---------|--------|--------|

**I. 3 (3).—Other Charges**

|                     |          |        |      |    |      |
|---------------------|----------|--------|------|----|------|
| Non-voted O. 30,500 | } 29,912 | 29,805 | —107 | .. | —107 |
| S. (b)—588          |          |        |      |    |      |

|                 |          |        |         |        |      |
|-----------------|----------|--------|---------|--------|------|
| Voted . . . . . | 1,06,930 | 96,855 | —10,075 | —9,102 | —973 |
|-----------------|----------|--------|---------|--------|------|

Mainly to a saving of Rs. 7,000 in Rajputana due to economy.

**I. 4.—Other Establishments (including Establishment Charges incurred in England):**

**I. 4 (1).—Other Indian Charges**

|                    |         |       |      |    |      |
|--------------------|---------|-------|------|----|------|
| Non-voted O. 9,400 | } 5,934 | 6,258 | +324 | .. | +324 |
| S. (c)—3,466       |         |       |      |    |      |

Due to unforeseen payment of leave salary in England.

|                 |        |        |         |         |        |
|-----------------|--------|--------|---------|---------|--------|
| Voted . . . . . | 85,700 | 71,654 | —14,046 | —11,240 | —2,806 |
|-----------------|--------|--------|---------|---------|--------|

Mainly in Delhi (Rs. 13,300) due to (i) postponement of payment of fee to an Architect owing to non-completion of work (Rs. 5,000) (ii) economy in expenditure (Rs. 2,500) (iii) anticipated Savings (Rs. 5,900).

**I. 4 (2).—English charges**

|                     |          |        |         |    |         |
|---------------------|----------|--------|---------|----|---------|
| Non-voted O. 19,900 | } 29,518 | 43,629 | +14,111 | .. | +14,111 |
| S. (d) 9,618        |          |        |         |    |         |

Due to adjustment of leave salary and overseas pay of certain officials drawn in England.

**I. 4 (3).—Pay of Officers**

|              |         |       |    |    |    |
|--------------|---------|-------|----|----|----|
| O. ..        | } 6,375 | 6,375 | .. | .. | .. |
| S. (e) 6,375 |         |       |    |    |    |

---

(a) Sanctioned as follows—19th March, Rs. 3,920; 24th March, Rs. 170; 29th March, —Rs. 10,457.  
 (b) Sanctioned as follows—13rd January, Rs. 150; 18th March, Rs. 2,527; 14th March, Rs. 300; 29th March, —Rs. 3,978.  
 (c) " " 7th November—Rs. 2,000; 10th March, Rs. 2,524; 18th March, —Rs. 4,000.  
 (d) Sanctioned as follows—18th September, Rs. 1,485; 24th January, Rs. 8,033; 10th March, —Rs. 300.  
 (e) Sanctioned on 10th March.

(a) Sanctioned as follows—19th March, Rs. 3,920; 24th March, Rs. 170; 29th March, —Rs. 10,457.  
 (b) Sanctioned as follows—13rd January, Rs. 150; 18th March, Rs. 2,827; 24th March, Rs. 300; 29th March, —Rs. 3,978.  
 (c) 7th November—Rs. 2,600; 10th March, Rs. 2,524; 10th March, —Rs. 4,000.  
 (d) Sanctioned as follows—18th September, Rs. 1,485; 24th January, Rs. 8,033; 10th March, —Rs. 300.  
 (e) Sanctioned on 10th March.

| Major Head and Subhead.                                                                                                                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                          | Rs.                          | Rs.                        | Rs.                 | Rs.                                                         | Rs.                                     |
| <b>I.—Establishments—<i>contd.</i></b>                                                                                                                                                                                                                   |                              |                            |                     |                                                             |                                         |
| <b>I. 5.—Establishment Charges credited to other Govern-<br/>ments, Departments,<br/>etc. :</b>                                                                                                                                                          |                              |                            |                     |                                                             |                                         |
| <b>I. 5 (1).—Military Engineer<br/>Services :</b>                                                                                                                                                                                                        |                              |                            |                     |                                                             |                                         |
| <b>I. 5 (1) (1).—N.-W. F. Pro-<br/>vince</b>                                                                                                                                                                                                             |                              |                            |                     |                                                             |                                         |
| <i>Non-voted</i> O . 2,100 }<br>S. (a) —1,589 }                                                                                                                                                                                                          | 511                          | 299                        | —212                | ..                                                          | —212                                    |
| Due to distribution of charges on a <i>pro rata</i> basis.                                                                                                                                                                                               |                              |                            |                     |                                                             |                                         |
| <b>Voted</b> . . . .                                                                                                                                                                                                                                     | 4,57,000                     | 4,22,107                   | —34,893             | +39,136                                                     | —74,029                                 |
| See I. 5 (1) (1) <i>Non-voted</i> .                                                                                                                                                                                                                      |                              |                            |                     |                                                             |                                         |
| <b>I. 5 (1) (2).—Baluchistan</b>                                                                                                                                                                                                                         |                              |                            |                     |                                                             |                                         |
| <i>Non-voted</i> O . 500 }<br>S. (a) —100 }                                                                                                                                                                                                              | 400                          | 205                        | —195                | ..                                                          | —195                                    |
| These are percentage charges on works outlay.                                                                                                                                                                                                            |                              |                            |                     |                                                             |                                         |
| <b>Voted</b> . . . .                                                                                                                                                                                                                                     | 3,18,500                     | 2,88,530                   | —29,970             | —28,856                                                     | —1,114                                  |
| See I. 5 (1) (2).— <i>Non-voted</i> .                                                                                                                                                                                                                    |                              |                            |                     |                                                             |                                         |
| <b>I. 5 (1) (3).—Other Areas</b>                                                                                                                                                                                                                         |                              |                            |                     |                                                             |                                         |
| <i>Non-voted</i> . . . .                                                                                                                                                                                                                                 | 66,300                       | 58,044                     | —8,256              | —3,273                                                      | —4,983                                  |
| Saving occurred mainly in the estimates of the Military Engineer Service. Is the result of <i>pro-rata</i> distribution.                                                                                                                                 |                              |                            |                     |                                                             |                                         |
| <b>Voted</b> . . . .                                                                                                                                                                                                                                     | 6,000                        | 12,621                     | +6,621              | +3,208                                                      | +3,413                                  |
| See I (5) (1) (3).— <i>Non-voted</i> .                                                                                                                                                                                                                   |                              |                            |                     |                                                             |                                         |
| <b>I. 5 (2).—Delhi Capital</b>                                                                                                                                                                                                                           |                              |                            |                     |                                                             |                                         |
| <i>Non-voted</i> O . 28,900 }<br>S. (b) —17,250 }                                                                                                                                                                                                        | 11,650                       | 6,640                      | —5,010              | ..                                                          | —5,010                                  |
| Mainly due to less works outlay in Delhi.                                                                                                                                                                                                                |                              |                            |                     |                                                             |                                         |
| <b>Voted</b> . . . .                                                                                                                                                                                                                                     | 7,56,575                     | 5,31,452                   | —2,25,123           | —1,35,210                                                   | —89,913                                 |
| Relates to Delhi. Excess provision on account of calculation of establishment charges on gross instead of on net works outlay (Rs. 40,000) (ii) reduction in works outlay (Rs. 74,000) and (iii) increase in works outlay of Delhi Capital (Rs. 91,000). |                              |                            |                     |                                                             |                                         |

(a) Sanctioned on 23rd January

(b) Sanctioned as follows—7th November, —Rs. 14,400 24th January, —Rs. 10 19th March, —Rs. 2,700.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                        | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs                                      |
| <b>I.—Establishment—<i>contd.</i></b>                                                                                                                                                                                                                                                                                  |                              |                             |                      |                                                             |                                         |
| <b>I. 5.—Establishment charges credited,<br/>etc.—<i>contd.</i></b>                                                                                                                                                                                                                                                    |                              |                             |                      |                                                             |                                         |
| <b>I. 5 (3).—Madras Government</b>                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                         |
| <i>Non-voted O.</i> 13,900                                                                                                                                                                                                                                                                                             | 13,383                       | 8,802                       | —4,531               | —3,590                                                      | —1,081                                  |
| <i>S. (a) —517</i>                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                         |
| Decrease in works outlays.                                                                                                                                                                                                                                                                                             |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                        | 12,800                       | 10,409                      | —2,301               | —603                                                        | —1,698                                  |
| See I. 5 (3).—Non-voted                                                                                                                                                                                                                                                                                                |                              |                             |                      |                                                             |                                         |
| <b>I. 5. (4).—Bombay Government</b>                                                                                                                                                                                                                                                                                    |                              |                             |                      |                                                             |                                         |
| <i>Non-voted O.</i> 26,000                                                                                                                                                                                                                                                                                             | 17,024                       | 25,122                      | +8,098               | +10,123                                                     | —2,030                                  |
| <i>S. (b) —8,976</i>                                                                                                                                                                                                                                                                                                   |                              |                             |                      |                                                             |                                         |
| Chiefly due to the result of the <i>pro-rata</i> distribution of the establishment charges.                                                                                                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                        | 1,53,500                     | 85,022                      | —68,478              | —33,679                                                     | —34,799                                 |
| See I. 5 (4).—Non-voted.                                                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                         |
| <b>I. 5. (5).—Bengal Government</b>                                                                                                                                                                                                                                                                                    |                              |                             |                      |                                                             |                                         |
| <i>Non-voted O.</i> 11,000                                                                                                                                                                                                                                                                                             | 10,797                       | 4,317                       | —5,980               | ..                                                          | —5,980                                  |
| <i>S. (c) —203</i>                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                         |
| Partly to smaller outlay on works and repairs and partly to the reduction in the rate of establishment charges from 19½ per cent. to 13½ per cent. on outlay on works in the Presidency Circle.                                                                                                                        |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                        | 1,32,700                     | 1,01,836                    | —30,864              | —20,126                                                     | —10,738                                 |
| Mainly due to the reduction in the rate of establishment charge from 19½ per cent. to 13½ per cent. on outlay on works in the Presidency Circle. The ultimate saving was chiefly due to non-adjustment of Rs. 10,548 on account of supervision charges of Central Civil Works in Sikkim for want of Government Orders. |                              |                             |                      |                                                             |                                         |
| <b>I. 5 (7).—Punjab Government</b>                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                             | ..                           | —455                        | —455                 | ..                                                          | —455                                    |
| Is the result of <i>pro-rata</i> distribution owing to the refund of the cost of land acquired for the Punjab States Agency buildings.                                                                                                                                                                                 |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                        | ..                           | —1,145                      | —1,145               | ..                                                          | —1,145                                  |
| See I. 5 (7).—Non-voted.                                                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                         |

(a) Sanctioned on 23rd January.

(b) Sanctioned as follows—23rd January, —Rs. 1,560; 15th February, —Rs. 1,176; 12th March, —Rs. 3,240.

(c) Sanctioned on 11th March.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                         | Final<br>Appre-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender, + or—. | Remainder<br>un-<br>adjusted |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|--------------------------------------------------------------------|------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                 | Rs.                          | Rs.                         | Rs.                  | Rs.                                                                | Rs.                          |
| <b>I.—Establishments—<i>contd.</i></b>                                                                                                                                                                                                                                                                                                                                          |                              |                             |                      |                                                                    |                              |
| <b>I. 5.—Establishment charges credited,<br/>etc.—<i>contd.</i></b>                                                                                                                                                                                                                                                                                                             |                              |                             |                      |                                                                    |                              |
| I. 5. (8).—Burma Government                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                                    |                              |
| Non-voted O. 3,600                                                                                                                                                                                                                                                                                                                                                              | 3,976                        | 3,233                       | —743                 | ..                                                                 | —743                         |
| S. (a) 376                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                                    |                              |
| Represents <i>pro-rata</i> share of establishment charges. Decrease in works outlay<br>on which these charges are calculated, accounts for the saving.                                                                                                                                                                                                                          |                              |                             |                      |                                                                    |                              |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                     | 24,390                       | 10,159                      | —14,150              | —7,749                                                             | —6,410                       |
| See I. 5 (8).—Non-voted.                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                      |                                                                    |                              |
| I. 5 (9).—Bihar and Orissa Gov-<br>ernment                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                                    |                              |
| Non-voted O. 1,800                                                                                                                                                                                                                                                                                                                                                              | 2,386                        | 5,611                       | +3,255               | +709                                                               | +2,546                       |
| S. (b) 536                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                                    |                              |
| In the budget, provision was made for the establishment charges debitable to the<br>Central Government at the rate of 21½ per cent. of the works expenditure. Under the<br>rules provision should have been made on a <i>pro-rata</i> basis distributed rateably according<br>to the voted and non-voted provision for establishment charges of the Provincial Govern-<br>ment. |                              |                             |                      |                                                                    |                              |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                     | 27,500                       | 14,072                      | —13,428              | —7,174                                                             | —6,254                       |
| See I. 5 (9).—Non-voted.                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                      |                                                                    |                              |
| I. 5 (10).—C. P. Government                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                                    |                              |
| Non-voted O. 4,180                                                                                                                                                                                                                                                                                                                                                              | 4,688                        | 4,792                       | +704                 | ..                                                                 | +704                         |
| S. (c) —92                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                      |                                                                    |                              |
| Is the result of <i>pro-rata</i> distribution.                                                                                                                                                                                                                                                                                                                                  |                              |                             |                      |                                                                    |                              |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                     | 1,650                        | 1,141                       | —459                 | —495                                                               | +36                          |
| See I. 5 (10).—Non-voted.                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                      |                                                                    |                              |
| I. 5 (11).—Assam Government                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                                    |                              |
| Non-voted .                                                                                                                                                                                                                                                                                                                                                                     | 1,589                        | 1,154                       | —426                 | +62                                                                | —488                         |
| See I. 5 (10).—Non-voted.                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                      |                                                                    |                              |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                     | 13,420                       | 7,927                       | —5,493               | —1,769                                                             | —3,724                       |
| See I. 5 (11).—Non-voted.                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                      |                                                                    |                              |

(a) Sanctioned as follows—4th January, Rs. 484 ; 24th January, —Rs. 108.

(b) Sanctioned as follows—7th October, Rs. 16; 9th October, Rs. 226 ; 24th January, —Rs. 86 ; 5th February, Rs. 430.

(c) Sanctioned on 24th January.

| Major Head and Subhead.                                                                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess+<br>Saving—. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted.<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------|------------------------------------------|
|                                                                                                                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                 | Rs.                                                         | Rs.                                      |
| <b>I.—Establishments—concl'd.</b>                                                                                                                                                                                                                                           |                         |                        |                     |                                                             |                                          |
| I. 5.—Establishment charges credited,<br>etc.—concl'd.                                                                                                                                                                                                                      |                         |                        |                     |                                                             |                                          |
| I. 5 (12).—Kashmir Durbar<br>(Gilgit Works)                                                                                                                                                                                                                                 | 24,000                  | 24,000                 | ..                  | ..                                                          | ..                                       |
| I. 5 (13).—Kathiyar Consoli-<br>dated Local Fund                                                                                                                                                                                                                            |                         |                        |                     |                                                             |                                          |
| O. 26,100                                                                                                                                                                                                                                                                   | 25,425                  | 20,250                 | —5,175              | —3,842                                                      | —1,333                                   |
| S.(a) 5,325                                                                                                                                                                                                                                                                 |                         |                        |                     |                                                             |                                          |
| Due to less expenditure on works and repairs than estimated for.                                                                                                                                                                                                            |                         |                        |                     |                                                             |                                          |
| I. 5 (14).—Mayo College Fund                                                                                                                                                                                                                                                | 200                     | ..                     | —200                | +20                                                         | —220                                     |
| Debit on account of share of the cost of the College Overseer was not raised by the<br>College Fund.                                                                                                                                                                        |                         |                        |                     |                                                             |                                          |
| I. 5 (15).—Coorg Government                                                                                                                                                                                                                                                 |                         |                        |                     |                                                             |                                          |
| Non-voted O. 180                                                                                                                                                                                                                                                            | 87                      | 107                    | +20                 | ..                                                          | +20                                      |
| S.(b)—93                                                                                                                                                                                                                                                                    |                         |                        |                     |                                                             |                                          |
| Voted                                                                                                                                                                                                                                                                       | 20                      | 54                     | +34                 | +26                                                         | +8                                       |
| <b>J.—Tools and Plant :</b>                                                                                                                                                                                                                                                 |                         |                        |                     |                                                             |                                          |
| J. 1.—New Supplies                                                                                                                                                                                                                                                          | 85,360                  | 68,209                 | —17,151             | —9,246                                                      | —7,905                                   |
| Mainly to a saving of Rs. 12,400 in Central India due to (i) economy in expenditure<br>(Rs. 8,000) and (ii) lapse of allotment as some parts of the Steam Road Roller were not<br>received from the Store Department before 31st March 1930 as was anticipated (Rs. 4,400). |                         |                        |                     |                                                             |                                          |
| J. 2.—Repairs and Carriage                                                                                                                                                                                                                                                  |                         |                        |                     |                                                             |                                          |
| Non-voted O. 1,000                                                                                                                                                                                                                                                          | 72                      | 71                     | —1                  | ..                                                          | —1                                       |
| S.(c)—928                                                                                                                                                                                                                                                                   |                         |                        |                     |                                                             |                                          |
| Voted                                                                                                                                                                                                                                                                       | 48,540                  | 52,537                 | +3,997              | +10,189                                                     | —6,192                                   |
| Chiefly to excess in Delhi owing to unforeseen expenditure on the purchase of road<br>roller wheels.                                                                                                                                                                        |                         |                        |                     |                                                             |                                          |
| J. 3.—Tools and Plant Charges<br>credited to Other Governments,<br>Departments, etc.                                                                                                                                                                                        |                         |                        |                     |                                                             |                                          |
| Non-voted O. 14,950                                                                                                                                                                                                                                                         | 11,212                  | 6,979                  | —4,233              | +401                                                        | —1,634                                   |
| S.(d)—3,738                                                                                                                                                                                                                                                                 |                         |                        |                     |                                                             |                                          |
| Important saving occurred in Bombay (Rs. 2,000) as the result of <i>pro-rata</i> distribu-<br>tion.                                                                                                                                                                         |                         |                        |                     |                                                             |                                          |
| Voted                                                                                                                                                                                                                                                                       | 1,56,025                | 1,31,725               | —24,300             | —18,122                                                     | —6,178                                   |
| Important savings occurred in Bombay (Rs. 11,100) and in Delhi (Rs. 10,100) and<br>were due partly to reasons stated under, J3.—Non-voted, and partly to overestimation<br>of Rs. 3,000 and probable savings of Rs. 3,240 in Delhi Province.                                |                         |                        |                     |                                                             |                                          |

(a) Sanctioned on 24th January.

(b) Sanctioned as follows—23rd January,—Rs. 114 ; 25th February, Rs. 21.

(c) Sanctioned as follows—23rd January,—Rs. 924 ; 29th March,—Rs. 39 ; 25th February, Rs. 35.

(d) Sanctioned as follows—9th October, Rs. 15 ; 7th November,—Rs. 500 ; 4th January, Rs. 34 ; 23rd January,—Rs. 801 ; 24th January,—Rs. 1,464 ; 15th February,—Rs. 117 ; 25th February, Rs. 2 ; 11th March,—Rs. 22 ; 12th March,—Rs. 405 ; 19th March,—Rs. 400.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess+<br>Sav-<br>ing-. | Net<br>reappro-<br>priation,<br>with-<br>drawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or -. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|--------------------------|------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                     | Rs.                          | Rs.                         | Rs.                      | Rs.                                                              | Rs.                                     |
| <b>K.—Grants-in-aid, Contributions, etc.</b>                                                                                                                                                                                                                                                                                                        |                              |                             |                          |                                                                  |                                         |
| <i>Non-voted</i> O. 2,670 }<br>S.(a) 3,953 }                                                                                                                                                                                                                                                                                                        | 6,623                        | 7,055                       | + 432                    | + 1,024                                                          | --592                                   |
| Mainly to excess of Rs. 875 due to repairs to St. Thomas Cathedral in Bombay.                                                                                                                                                                                                                                                                       |                              |                             |                          |                                                                  |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                     | 3,08,700                     | 3,04,738                    | -3,962                   | -3,931                                                           | -31                                     |
| <b>L.—Suspense :</b>                                                                                                                                                                                                                                                                                                                                |                              |                             |                          |                                                                  |                                         |
| L. 1.—Stock :                                                                                                                                                                                                                                                                                                                                       |                              |                             |                          |                                                                  |                                         |
| L. 1 (1).—Charges                                                                                                                                                                                                                                                                                                                                   |                              |                             |                          |                                                                  |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                                          | 2,078                        | +2,078                      | ..                       | +2,078                                                           |                                         |
| Represents expenditure charged to workshop suspense in the Persian Gulf sub-Division.                                                                                                                                                                                                                                                               |                              |                             |                          |                                                                  |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                     | 1,30,000                     | 1,46,530                    | +16,530                  | -10,313                                                          | +26,843                                 |
| Mainly to excess in the Andamans (Rs. 70,000), no provision having been made inadvertently in the original budget. This was counterbalanced by savings chiefly in Delhi Province (Rs. 55,300) due to excess provision which was not regularised by the Government of India at the time of curtailment of the original grant for works (Rs. 53,000). |                              |                             |                          |                                                                  |                                         |
| <b>L. 2.—Other Suspense Accounts :</b>                                                                                                                                                                                                                                                                                                              |                              |                             |                          |                                                                  |                                         |
| L. 2 (1).—Charges                                                                                                                                                                                                                                                                                                                                   |                              |                             |                          |                                                                  |                                         |
| <i>Non-voted</i> O. . . . . }<br>S. (b) 1,28,912 }                                                                                                                                                                                                                                                                                                  | 1,28,912                     | 48,162                      | -80,750                  | ..                                                               | -80,750                                 |
| Mainly to saving in Bombay due to adjustment of an outstanding amount under suspense in the Persian Gulf Sub-Division which was taken over by the Government of India from January 1930.                                                                                                                                                            |                              |                             |                          |                                                                  |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                     | 1,51,000                     | 5,82,825                    | +4,31,825                | +3,04,370                                                        | +1,27,455                               |
| Under estimated. Due mainly to the system of <i>gross</i> grants no accurate estimate was possible either originally or during the course of the year.                                                                                                                                                                                              |                              |                             |                          |                                                                  |                                         |
| <b>M.—Deduct—English Cost of Stores and Establishments</b>                                                                                                                                                                                                                                                                                          |                              |                             |                          |                                                                  |                                         |
| <i>Non-voted</i> O. -19,900 }<br>S.(c)-9,918 }                                                                                                                                                                                                                                                                                                      | -29,818                      | -17,625                     | -17,807                  | -1,700                                                           | -16,107                                 |
| See I 4 (2).—Non-voted.                                                                                                                                                                                                                                                                                                                             |                              |                             |                          |                                                                  |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                     |                              | -8,559                      | -8,559                   | -14,100                                                          | +5,541                                  |
| Relates to Delhi. See Non-voted.                                                                                                                                                                                                                                                                                                                    |                              |                             |                          |                                                                  |                                         |

(a) Sanctioned as follows—8th August, Rs. 530; 24th January, —Rs. 3; 24th February, Rs. 3,452; 10th March, Rs. 425; 29th March, —Rs. 451.

(b) Sanctioned as follows—15th July, Rs. 25,000; 12th March, Rs. 5,645; 19th March, Rs. 60,000; 29th March, Rs. 38,287.

(c) Sanctioned as follows—18th September, —Rs. 1,885; 24th January, —Rs. 8,033.

| Major Head and Subhead.                                                                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess+<br>Saving—. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                 | Rs.                                                                | Rs.                              |
| <b>N.—Expenditure in England</b><br>(At Par, £ 1 = Rs. 13½)                                                                                                             |                              |                             |                     |                                                                    |                                  |
| <b>N. 1.—Stores</b>                                                                                                                                                     |                              |                             |                     |                                                                    |                                  |
| <i>Non-voted O.</i> ..                                                                                                                                                  |                              |                             |                     |                                                                    |                                  |
| S. (a) 2,000 }                                                                                                                                                          | 2,000                        | 1,572                       | —428                | ..                                                                 | —428                             |
| Voted . . .                                                                                                                                                             | ..                           | 8,507                       | +8,507              | +14,000                                                            | —5,493                           |
| Indents not forecasted, saving on the modified appropriation due to carry forward of liabilities to 1930-31.                                                            |                              |                             |                     |                                                                    |                                  |
| <b>N 2.—Establishment</b>                                                                                                                                               |                              |                             |                     |                                                                    |                                  |
| <i>Non-voted</i> . . .                                                                                                                                                  | 60,000                       | 45,660                      | —14,340             | ..                                                                 | —14,340                          |
| Saving mainly in leave salaries. Grant allowed for this expenditure Rs. 40,000, based on an average of Rs. 41,333 in recent years, but actuals reached only Rs. 27,827. |                              |                             |                     |                                                                    |                                  |
| Voted . . .                                                                                                                                                             | 13,000                       | ..                          | —13,000             | —13,000                                                            | ..                               |
| No officers whose pay was subject to vote was on leave during the year.                                                                                                 |                              |                             |                     |                                                                    |                                  |
| <b>N. 3.—Sundry items</b>                                                                                                                                               |                              |                             |                     |                                                                    |                                  |
| <i>Non-voted</i> . . .                                                                                                                                                  | 2,000                        | 292                         | —1,708              | ..                                                                 | —1,708                           |
| Voted . . .                                                                                                                                                             | 8,000                        | 7,356                       | —644                | ..                                                                 | —644                             |
| <b>O.—Loss or Gain by Exchange</b>                                                                                                                                      |                              |                             |                     |                                                                    |                                  |
| <i>Non-voted O.</i> ..                                                                                                                                                  |                              |                             |                     |                                                                    |                                  |
| S. (b) 400 }                                                                                                                                                            | 400                          | 377                         | —23                 | ..                                                                 | —23                              |
| See paragraph 48 of Chapter III of the Report.                                                                                                                          |                              |                             |                     |                                                                    |                                  |
| Voted . . .                                                                                                                                                             | ..                           | 130                         | +130                | +200                                                               | —70                              |
| See O.—Non-voted.                                                                                                                                                       |                              |                             |                     |                                                                    |                                  |
| <b>P.—Reserve for unforeseen Works and Repairs</b>                                                                                                                      |                              |                             |                     |                                                                    |                                  |
| <i>Non-voted O.</i> 1,13,900 }                                                                                                                                          |                              |                             |                     |                                                                    |                                  |
| S.(c)—1,29,898 }                                                                                                                                                        | —15,998                      | ..                          | +15,998             | +17,868                                                            | —1,870                           |
| See Note 1.                                                                                                                                                             |                              |                             |                     |                                                                    |                                  |
| Voted . . .                                                                                                                                                             | 6,09,000                     | ..                          | —6,09,000           | —5,99,324                                                          | —9,676                           |
| See Note 1.                                                                                                                                                             |                              |                             |                     |                                                                    |                                  |

(a) Sanctioned as follows:—2nd July, Rs. 1,700 ; 6th March, Rs. 300.

(b) Sanctioned on 6th March.

(c) Sanctioned as follows.—17th June—Rs. 1,350 ; 2nd July—Rs. 1,700 ; 5th July—Rs. 25,000, 8th August—Rs. 2,415 ; 16th September. Rs. 9,400 ; 7th October—Rs. 84 ; 9th October—Rs. 1,291 ; 1st November Rs. 300 ; 7th November Rs. 75,000 ; 4th January—Rs. 2,768 ; 23rd January—Rs. 1,57,334 ; 24th January Rs. 12,475 ; 6th February Rs. 2,400 ; 14th February, Rs. 6,048 ; 15th February, Rs. 3,763 ; 24th February—Rs. 8,794 ; 25th February—Rs. 9,315 ; 28th February—Rs. 2,084 ; 6th March Rs. 1,675 ; 10th March—Rs. 9,334 ; 11th March, Rs. 725 ; 12th March Rs. 13,619 ; 19th March—Rs. 26,050 ; 24th March—Rs. 130 ; 29th March—Rs. 7,654.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|-----------|
|                                                                                                                                                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |           |
| Q.—Block Grant for expenditure on<br>Road Development                                                                                                                                                                                                                                                                                              |                              |                             |                      |                                                             |                                         |           |
| O. 83,30,000 }                                                                                                                                                                                                                                                                                                                                     | 95,00,000                    | 97,87,883                   | +2,87,883            | ..                                                          | +2,87,883                               |           |
| S. (a) 11,70,000 }                                                                                                                                                                                                                                                                                                                                 |                              |                             |                      |                                                             |                                         |           |
| Supplementary grant was obtained to make up the difference between the amount provided in the budget and that after estimated on account of the revenue accruing from the increased duty on petrol which it has been decided to allot as a block grant for the development of roads in India. The supplementary grant, however, proved inadequate. |                              |                             |                      |                                                             |                                         |           |
| R.—Deduct—Probable Savings                                                                                                                                                                                                                                                                                                                         |                              |                             |                      |                                                             |                                         |           |
| Non-voted . . .                                                                                                                                                                                                                                                                                                                                    | — 50,000                     | ..                          | +50,000              | ..                                                          | +50,000                                 |           |
| Fully materialised.                                                                                                                                                                                                                                                                                                                                |                              |                             |                      |                                                             |                                         |           |
| Voted . . .                                                                                                                                                                                                                                                                                                                                        | —9,50,000                    | ..                          | +9,50,000            | +4,00,000                                                   | +5,50,000                               |           |
| Fully materialised.                                                                                                                                                                                                                                                                                                                                |                              |                             |                      |                                                             |                                         |           |
| Totals {                                                                                                                                                                                                                                                                                                                                           | Gross . .                    | 15,68,463                   | 14,70,734            | —97,729                                                     | +1,700                                  | —99,429   |
|                                                                                                                                                                                                                                                                                                                                                    | Deductions . .               | —29,818                     | —47,625              | —17,807                                                     | —1,700                                  | —16,107   |
|                                                                                                                                                                                                                                                                                                                                                    | Net . .                      | 15,38,645                   | 4,23,109*            | —1,15,536                                                   | ..                                      | —1,15,536 |
|                                                                                                                                                                                                                                                                                                                                                    | Gross . .                    | 2,63,28,000                 | 2,57,24,208          | —6,03,792                                                   | —11,17,660                              | +5,13,868 |
|                                                                                                                                                                                                                                                                                                                                                    | Deductions . .               | ..                          | —8,559               | —8,559                                                      | —14,100                                 | +5,541    |
|                                                                                                                                                                                                                                                                                                                                                    | Net . .                      | 2,63,28,000                 | 2,57,15,649*         | —6,12,351                                                   | —11,31,760                              | +5,19,409 |

## NOTES.

Subhead P.—Represents “Reserve” with the Government of India. The operations on the “Reserve” during the year were;—

|                                                                       | Voted.<br>Rs. | Non-voted.<br>Rs. |
|-----------------------------------------------------------------------|---------------|-------------------|
| Original provision for “Reserve” . . . . .                            | 6,09,000      | 1,13,900          |
| Add.—Amount withdrawn to the “Reserve” from Provin-<br>ces and Areas— |               |                   |
| (a) At the time of communicating the annual allotments<br>and         | 15,40,200     | 54,540            |
| (b) From time to time . . . . .                                       | 7,47,680      | 3,03,126          |
| Total . . . . .                                                       | 28,96,880     | 4,71,566          |

(a) Voted by the Legislative Assembly on 31st March.

\* These amounts are more than those given in the Finance and Revenue Accounts of the Government of India for the year 1929-30 by Rs. 80,683 (Non-voted) and Rs. 12,31,005 (voted). The differences are due to the fact that, in the Finance and Revenue Accounts, the figures relating to this Grant have been shown *net* while in the Appropriation Accounts they have been shown *gross*.



|                                                                                                                                                                          | Voted.    | Non-voted. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------|
|                                                                                                                                                                          | Rs.       | Rs.        |
| <i>Deduct</i> .—Amount allotted to Provinces and Areas from time to time (Details of new works with expenditure against them are given below— <i>Vide note 3</i> ) . . . | 17,55,444 | 4,69,696   |
|                                                                                                                                                                          | 11,41,436 | 1,870      |
| Amount Surrendered to Government ( <i>vide note 2</i> ) . . .                                                                                                            | 11,31,760 | ..         |
| Balance lapsed to Government . . . . .                                                                                                                                   | 9,676     | 1,870      |

2. The surrender of Rs. 11,31,760 converted the saving of Rs. 6,12,351 in the total Grant into an excess of Rs. 5,19,199 mainly to excesses under subheads L 2 (1)-Voted and Q.

3. Details of amount allotted for new works out of the grant kept in "Reserve", with expenditure against each :—

| Names of New Works.                                                                                                             | Allotment. | Expenditure. |
|---------------------------------------------------------------------------------------------------------------------------------|------------|--------------|
|                                                                                                                                 | Rs.        | Rs.          |
| <i>Bombay.</i>                                                                                                                  |            |              |
| New Police Lines and quarters in Mahikantha Agency . . .                                                                        | 37,300     | 37,111       |
| <i>Madras.</i>                                                                                                                  |            |              |
| (i) Improvements to the passenger shed at Negapatam (halfcost) . . . . .                                                        | 3,250      | 3,107        |
| (ii) Improvements to the wooden bridge across the Bondi River near Bondi Salt Factory . . . . .                                 | 5,330      | 3,496        |
| (iii) Supply of furniture to Amir Mahal . . . . .                                                                               | 3,180      | 2,419        |
| <i>Bengal.</i>                                                                                                                  |            |              |
| Protective works to Singtam Bridge at mile 18 of Rungpo Gangtok Cart Road in Sikkim . . . . .                                   | 3,669      | 17,739       |
| <i>Bihar and Orissa.</i>                                                                                                        |            |              |
| (i) Provision of compound wall and approach road to the Cemetery at Kishanganj. . . . .                                         | 2,104      | 1,831        |
| (ii) Purchasing a four-wheeled bier for the Monoharpur Cemetery . . . . .                                                       | 1,050      | 1,041        |
| (iii) Extension of Chief Inspector's office at Dhanbad . . . . .                                                                | 1,050      | 788          |
| <i>Assam.</i>                                                                                                                   |            |              |
| (i) Reconstructing the Public Works Department subordinates' quarters at Passighat . . . . .                                    | 1,693      | 3,331        |
| (ii) Providing glazed and pannel window, etc., in the Charitable Dispensary at Passighat . . . . .                              | 78         | 48           |
| (iii) Renewing roof of Church building at Dhubri . . . . .                                                                      | 288        | 159          |
| <i>Delhi Public Works Department.</i>                                                                                           |            |              |
| Furniture for the residence of His Excellency the Commander-in-Chief and Staff quarters attached thereto in New Delhi . . . . . | 1,53,400   | 1,02,713     |
| <i>North West Frontier Province.</i>                                                                                            |            |              |
| (i) Constructing court offices and quarters for the Extra Assistant Commissioners and Tehsil officials at Charsadda . . . . .   | 10,000     | 3,907        |
| (ii) Extension of the Dera Ismail Khan Jail and Factory and reconstruction of the compound wall round the Jail . . . . .        | 43,800     | 17,577       |
| (iii) Construction of a Police Post at Tank . . . . .                                                                           | 8,000      | 7,413        |
| (iv) Construction of Hathala Kulachi Road . . . . .                                                                             | 3,686      | 3,368        |

## Names of New Works.

## Allotment. Expenditure.

Rs. Rs.

*Ajmer Division.*

|                                                      |        |        |
|------------------------------------------------------|--------|--------|
| Constructing new reserve Police Lines, Ajmer . . . . | 23,500 | 20,338 |
|------------------------------------------------------|--------|--------|

*Viceregal Estates Division.*

- |                                                                                                                                              |        |        |
|----------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|
| (i) Construction of three blocks of servants quarters in the Viceregal Estates, Simla and providing drainage and sanitary fittings . . . . . | 23,000 | 12,170 |
| (ii) Construction of Inspector's quarters, police barracks and ten units kitchens at the Police Lines on the Viceregal Estates . . . . .     | 15,000 | 39,254 |

*Kabul Division.*

- |                                                                                                 |          |          |
|-------------------------------------------------------------------------------------------------|----------|----------|
| (i) Customs duty on the material imported into Afghanistan for the Legation Buildings . . . . . | 1,50,000 | 1,50,000 |
| (ii) Fees payable to the Punjab Government for preparation of designs . . . . .                 | 25,328   | 25,328   |

4. *Pro rata*. Distribution—Civil works relating to the Central Government are generally carried out through the agencies of Provincial Governments and the Military Department by the establishments employed under those Governments and that Department. The total expenditure on account of establishment charges is distributed between the Central Government and the Provincial Governments and the Military Department usually on the basis of the actual outlay of the year on the works of the respective authorities. This is known as *pro rata* distribution. Any special establishment, wholly employed on a work, is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The total expenditure for Works, Establishment and Tools and Plant is given below:—

Rs.

|                           |             |
|---------------------------|-------------|
| Works. . . . .            | 1,34,76,332 |
| Establishment . . . . .   | 25,15,924   |
| Tools and Plant . . . . . | 2,59,521    |

5. No important new Supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.  
ORIGINAL WORKS—BUILDINGS.

| Serial No.                                                                                                                          | Service.                                                                                            | Balance.            |                                 |             |              |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------|---------------------------------|-------------|--------------|
|                                                                                                                                     |                                                                                                     | Grant.              | Expenditure.                    | Unexpended. | Excess.      |
|                                                                                                                                     |                                                                                                     | Rs.                 | Rs.                             | Rs.         | Rs.          |
| <b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>                                                     |                                                                                                     |                     |                                 |             |              |
| (a) Estimated to cost above Rs 50,000.                                                                                              |                                                                                                     |                     |                                 |             |              |
| <i>Bombay.</i>                                                                                                                      |                                                                                                     |                     |                                 |             |              |
| 1                                                                                                                                   | Quarters for Preventive Officers of the Bombay Customs Department                                   | 1,30,000            | 96,092                          | 33,908      | ..           |
| Estimate Rs. 9,11,523 : expenditure to end of 1929-30 Rs. 5,22,702 : completed.                                                     |                                                                                                     |                     |                                 |             |              |
| 2                                                                                                                                   | Two Blocks of quarters for 6 European and 6 Indian Preventive Officers of the Karachi Customs House | 50,000              | 30,497                          | 19,503      | ..           |
| Estimate Rs. 1,65,703 : expenditure to end of 1929-30 Rs. 1,22,272 : completed.                                                     |                                                                                                     |                     |                                 |             |              |
| 3                                                                                                                                   | Construction of a Club house at Matunga for the Bombay Customs Preventive Service                   | 75,000              | ..                              | 75,000      | ..           |
| The grant was withdrawn by the Government of India as the plans and estimates for the work were not technically sanctioned.         |                                                                                                     |                     |                                 |             |              |
| <i>Bihar and Orissa.</i>                                                                                                            |                                                                                                     |                     |                                 |             |              |
| 4                                                                                                                                   | Project for the construction of the school of Mines and Geology at Dhanbad                          | 5,800               | 6,174                           | ..          | 374          |
| Subworks of the Project which are in progress :—                                                                                    |                                                                                                     |                     |                                 |             |              |
| (i) Residence for the Principal—                                                                                                    |                                                                                                     |                     |                                 |             |              |
| Revised estimate Rs. 44,703 : expenditure to end of March 1930 Rs. 39,673 ; in progress.                                            |                                                                                                     |                     |                                 |             |              |
| (ii) Other works of the Project below Rs. 20,000 each :—                                                                            |                                                                                                     |                     |                                 |             |              |
| Total amount of estimate Rs. 1,10,039 : expenditure to end of March 1930 Rs. 88,621.                                                |                                                                                                     |                     |                                 |             |              |
| <i>Delhi Public Works Department.</i>                                                                                               |                                                                                                     |                     |                                 |             |              |
| 5                                                                                                                                   | Quarters for the Viceregal Staff outside the Viceregal Estate, New Delhi                            | 4,00,000            | 4,08,086                        | ..          | 8,086        |
| Estimate Rs. 6,18,350 : expenditure to end of 1929-30 Rs. 5,73,213 as detailed below. Excess is covered to the extent of Rs. 3,470. |                                                                                                     |                     |                                 |             |              |
| (i) Major Works above Rs. 50,000.                                                                                                   |                                                                                                     |                     |                                 |             |              |
|                                                                                                                                     | Name of Work.                                                                                       | Amount of estimate. | Expenditure. to end of 1929-30. | Balance.    | Remarks.     |
|                                                                                                                                     | Constructing a dispensary and hospital to replace the one to be converted into Bandsman quarters    | 78,350              | 65,001                          | 13,349      | In progress. |
| (ii) Other Major Works.—Expenditure to end of 1929-30 Rs. 3,20,492.                                                                 |                                                                                                     |                     |                                 |             |              |
| (iii) Minor Works.—Expenditure to end of 1929-30 Rs. 1,87,720.                                                                      |                                                                                                     |                     |                                 |             |              |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial<br>No.                                                                                                                                                                                                          | Service.                                                               | Balance. |                   |                  |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----------|-------------------|------------------|---------|
|                                                                                                                                                                                                                        |                                                                        | Grant.   | Expen-<br>diture. | Unex-<br>pended. | Excess. |
|                                                                                                                                                                                                                        |                                                                        | Rs.      | Rs.               | Rs.              | Rs.     |
| <i>Delhi Public Works Department—contd.</i>                                                                                                                                                                            |                                                                        |          |                   |                  |         |
| 6                                                                                                                                                                                                                      | Furnishing Gazetted Officers Bungalows .                               | 15,000   | 5,529             | 9,471            | ..      |
| Estimate Rs. 2,14,000 ; expenditure to end of 1929-30 Rs. 1,32,006 ; balance Rs. 81,994 ; in progress. The original grant withdrawn to the extent of Rs. 7,500 due to postponement and possible saving of expenditure. |                                                                        |          |                   |                  |         |
| 7                                                                                                                                                                                                                      | Furnishing Clerks' quarters in New Delhi .                             | 50,000   | 4,225             | 45,775           | ..      |
| Estimate Rs. 1,94,920 ; expenditure to end of 1929-30 Rs. 62,625 ; in progress. The original grant withdrawn to the extent of Rs. 45,000 due to postponement and possible saving of expenditure.                       |                                                                        |          |                   |                  |         |
| 8                                                                                                                                                                                                                      | Heating and cooling the Imperial Secretariat Buildings, in New Delhi . | 1,68,000 | 2,03,583          | ..               | 35,583  |
| Estimate Rs. 7,35,000 ; expenditure to end of 1929-30 Rs. 4,25,027 as detailed below :—                                                                                                                                |                                                                        |          |                   |                  |         |
| Excess over grant covered to the extent of Rs. 34,200.                                                                                                                                                                 |                                                                        |          |                   |                  |         |
| Major Works above Rs. 50,000.                                                                                                                                                                                          |                                                                        |          |                   |                  |         |

| Name of work.                                                                                                                                        | Amount<br>of<br>estimate. | Expenditure<br>to end of<br>1929-30. | Balance. | Remarks.     |
|------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------|----------|--------------|
| Installation of a system in the North Block West Wing and Central part of the Secretariat Buildings New Delhi                                        | 4,37,825                  | 4,08,901                             | 28,924   | In progress. |
| Minor Works—Expenditure to end of 1929-30 Rs. 16,126.                                                                                                |                           |                                      |          |              |
| 9 Construction of additional clerks' quarters of the lower type in New Delhi .                                                                       | 2,86,000                  | 1,28,421                             | 1,57,579 | ..           |
| Estimate Rs. 6,00,000 ; expenditure to end of 1929-30 Rs. 4,48,246 as detailed below :—                                                              |                           |                                      |          |              |
| The original grant withdrawn to the extent of Rs. 1,57,750 due to change in the design and layout of quarters and savings anticipated on the scheme. |                           |                                      |          |              |
| (i) Major work above Rs. 50,000.                                                                                                                     |                           |                                      |          |              |

| Name of work.                                                                       | Amount<br>of<br>estimate. | Expenditure<br>to end of<br>1929-30. | Balance. | Remarks.     |
|-------------------------------------------------------------------------------------|---------------------------|--------------------------------------|----------|--------------|
| (a) Constructing 20 class C and 80 Class D.-Orthodox clerks' quarters in Block 91 . | 3,30,000                  | 3,10,765                             | 19,235   | In progress. |
| (b) Constructing 18 Orthodox clerks' quarters (new type) in Plot No. 90, New Delhi  | 56,335                    | 51,231                               | 5,104    | In progress. |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Name of work.                                       | Amount<br>of<br>estimate. | Expenditure<br>to end of<br>1929-30. | Balance. | Remarks. |
|-----------------------------------------------------|---------------------------|--------------------------------------|----------|----------|
| (c) Collection of material for 100 clerks' quarters | Gross                     | 80,000                               | ..       | ..       |
|                                                     | Net                       | Nil.                                 |          |          |

(ii) Other Major Works.—Expenditure to end of 1929-30 Rs. 32,127.

(iii) Minor Works.—Expenditure to end of 1929-30 Rs. 54,123.

| Serial<br>No. | Service.                                                                                                                                                                                                                                                                                | Grant. | Expendi-<br>ture. | Balance.         |         |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------------------|------------------|---------|
|               |                                                                                                                                                                                                                                                                                         |        |                   | Unex-<br>pended. | Excess. |
|               |                                                                                                                                                                                                                                                                                         | Rs.    | Rs.               | Rs.              | Rs.     |
| 10            | Construction of three Police Posts in New Delhi . . . .                                                                                                                                                                                                                                 | 85,000 | 71,962            | 13,038           | ..      |
|               | Estimate Rs. 1,59,400; expenditure to end of 1929-30 Rs. 1,54,885 as per details below. The original grant withdrawn to the extent of Rs. 15,600 due partly to more expenditure during the last year than contemplated in the schedule of demands and partly to economy in expenditure. |        |                   |                  |         |

(i) Major Works above Rs. 50,000.

| Name of Work.                                                                                  | Amount<br>of<br>Estimate. | Expenditure<br>to end of<br>1929-30. | Balance. | Remarks.     |
|------------------------------------------------------------------------------------------------|---------------------------|--------------------------------------|----------|--------------|
| Constructing a Police Post at Point U2 Junction of Qutab and Aurangzeb Road, New Delhi . . . . | 51,000                    | 49,703                               | 1,297    | In progress. |
| (ii) Other Major Works.—Expenditure to end of 1929-30, Rs. 84,649.                             |                           |                                      | }        | In progress. |
| (iii) Minor Works.—Expenditure to end of 1929-30, Rs. 20,533.                                  |                           |                                      |          |              |
| 11 Construction of a new Police Station in Faiz Bazar, Delhi . . . .                           | 50,000                    | 55,379                               | ..       | 5,379        |

Estimate Rs. 2,00,000; Expenditure to end of 1929-30 Rs. 53,980 as per details below. Excess over grant covered.

| Name of Work.                                               | Amount<br>of<br>Estimate. | Expenditure<br>to end of<br>1929-30. | Balance. | Remarks.     |
|-------------------------------------------------------------|---------------------------|--------------------------------------|----------|--------------|
| (i) Major Work above Rs. 50,000.                            |                           |                                      |          |              |
| Construction of the Faiz Bazar Police Station . . . .       | 1,10,900<br>(Reduced.)    | 53,980                               | 56,920   | In progress. |
| (ii) Minor Works.—Expenditure to end of 1929-30, Rs. 1,399. |                           |                                      |          |              |

|                                                       |        |        |    |       |
|-------------------------------------------------------|--------|--------|----|-------|
| 12 Construction of a Church at New Cantonment . . . . | 96,440 | 97,745 | .. | 1,305 |
|-------------------------------------------------------|--------|--------|----|-------|

Estimate Rs. 2,38,800; expenditure to end of 1929-30 Rs. 1,27,573 as per details below. Original grant withdrawn to the extent of Rs. 91,000 due to non-receipt of drawings and plans from the Architect.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Name of work.                                                                                                                                                              | Amount of Estimate.                                                                                          | Expenditure to end of 1929-30. | Balance.                         | Remarks.     |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------------|--------------|--------------|
|                                                                                                                                                                            | Rs.                                                                                                          | Rs.                            | Rs.                              | Rs.          |              |
| Major Works above Rs. 50,000.                                                                                                                                              |                                                                                                              |                                |                                  |              |              |
| Construction of a Church at New Cantonment . . . .                                                                                                                         | 2,11,100                                                                                                     | 1,27,573                       | 83,527                           | In progress. |              |
|                                                                                                                                                                            |                                                                                                              |                                | Balance.                         |              |              |
| Serial No.                                                                                                                                                                 | Service.                                                                                                     | Grant.                         | Expenditure.                     | Unexpended.  | Excess.      |
|                                                                                                                                                                            |                                                                                                              | Rs.                            | Rs.                              | Rs.          | Rs.          |
| 13                                                                                                                                                                         | Construction of a new General Hospital to serve both Old and New Delhi . . . .                               | 2,58,600                       | ..                               | 2,58,600     | ..           |
| The original grant withdrawn by the Government of India, Industries and Labour Department to the Reserve at their disposal for want of technical sanction to the estimate. |                                                                                                              |                                |                                  |              |              |
| 14                                                                                                                                                                         | Forest Research Institute Building (excluding Establishment, and Tools and Plant charges debited from 57). . | 9,03,000                       | 6,63,535                         | 2,39,465     | ..           |
| Estimate Rs. 1,02,75,400; expenditure to end of 1929-30 Rs. 92,38,206; balance Rs. 10,37,194; in progress.                                                                 |                                                                                                              |                                |                                  |              |              |
| The gross expenditure during the current year amounted to Rs. 6,63,535 whereas the net expenditure was Rs. 3,12,302 as per details below.                                  |                                                                                                              |                                |                                  |              |              |
| Saving over grant withdrawn to the extent of Rs. 2,37,500.                                                                                                                 |                                                                                                              |                                |                                  |              |              |
| Name of Work.                                                                                                                                                              | Amount of Estimate.                                                                                          | Expenditure during the year.   | Expenditure upto end of 1929-30. | Balance.     | Remarks.     |
| (i) Major Works above Rs. 50,000.                                                                                                                                          |                                                                                                              |                                |                                  |              |              |
| (a) Construction of the Superstructure of the East Wing of the main building Forest Research Institute, Dehra Dun. . . .                                                   | 8,94,570                                                                                                     | 277                            | 9,18,749                         | —24,179      | In progress. |
| (b) Construction of the foundation and the superstructure of the West Wing and central block of new main building . . . .                                                  | 17,31,100                                                                                                    | —22,385                        | 17,18,831                        | 12,269       | In progress. |
| (c) Constructing four sectional officers' bungalows at the Forest Research Institute, Dehra Dun . . . .                                                                    | 1,22,680                                                                                                     | —310                           | 1,15,110                         | 7,520        | Completed.   |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Name of work.                                                                                                                                         | Amount<br>of<br>Estimate.              | Expendi-<br>ture during<br>the year. | Expendi-<br>ture<br>up to end<br>of<br>1929-30. | Balance. | Remarks.     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------|-------------------------------------------------|----------|--------------|
| (i) Major Works above Rs. 50,000— <i>contd.</i>                                                                                                       |                                        |                                      |                                                 |          |              |
| (d) Constructing 10 Upper grade subordinate quarters . . . . .                                                                                        | 57,430                                 | 2,599                                | 58,495                                          | —1,065   | Completed.   |
| (e) Installing electric light and fan points in the West Wing and the Central Block of the main building, Dehra Dun. . . . .                          | 52,900                                 | 5,807                                | 51,753                                          | 1,147    | Do.          |
| (f) Providing panneling in Convocation Hall, Entrance Hall stairs and library in the Central Block of the main building F. R. I., Dehra Dun . . . . . | 1,19,690<br>(Revised)                  | 59,787                               | 1,00,327                                        | 19,363   | In progress. |
| (g) Constructing 3 Section Officers' quarters at the F. R. I., during 1928-29 . . . . .                                                               | 87,800<br>(Revised and supplementary.) | 4,059                                | 87,050                                          | 750      | Completed.   |
| (h) Providing quarters for 3 Upper Grade Assistants for the F. R. I., Dehra Dun . . . . .                                                             | 53,000                                 | 6,247                                | 56,140                                          | —3,140   | Do.          |
| (i) Duplication of the rising main in connection with the water supply at the New Forest Research Institute . . . . .                                 | 69,650<br>(Revised).                   | 18,953                               | 66,787                                          | 2,863    | Do.          |
| (j) Providing President's house and rest house at the Forest Research Institute, Dehra Dun. . . . .                                                   | 97,800                                 | 89,388                               | 89,388                                          | 8,412    | In progress. |
| (k) Constructing 40 Lower Grade Subordinate quarters, F. R. I., Dehra Dun . . . . .                                                                   | 1,39,120                               | 49                                   | 1,38,163                                        | 957      | Completed.   |
| (l) Constructing Chemical laboratory with covered passage and distillery in the New Forest . . . . .                                                  | 60,000                                 | 25,145                               | 25,145                                          | 34,855   | In progress. |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Name of work.                                                                | Amount of Expenditure                                                          |            | Expenditure      |              | Balance.     | Remarks. |
|------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------|------------------|--------------|--------------|----------|
|                                                                              | Estimate.                                                                      | during the | up to end        | of 1929-30.  |              |          |
|                                                                              | Rs.                                                                            | Rs.        | Rs.              | Rs.          |              |          |
| (i) Major Works above Rs. 50,000— <i>contd.</i>                              |                                                                                |            |                  |              |              |          |
| (m) Providing 2 Section Officers' quarters Chemical Section New Forest.      | 60,000                                                                         | ..         | ..               | 60,000       | In progress. |          |
| TOTAL (i) MAJOR WORKS ABOVE Rs. 50,000                                       | ..                                                                             | 1,89,616   | ..               | ..           | ..           |          |
| (ii) Other Major works.                                                      |                                                                                |            |                  |              |              |          |
| (a) Providing another 2 quarters for 2 Upper Grade Assistants                | 34,750                                                                         | 5,238      | 36,525           | —1,775       | Completed.   |          |
| (b) Constructing roads new site F. R. I. Estimate No. 34 of 1927-28          | 20,250                                                                         | 2,716      | 20,432           | —182         | Do.          |          |
|                                                                              | (Revised).                                                                     |            |                  |              |              |          |
| (c) Constructing 8 Lower Grade clerks' quarters at the New Forest, Dehra Dun | 40,340                                                                         | 34,587     | 34,587           | 5,753        | In Progress. |          |
| TOTAL (ii) OTHER MAJOR WORKS                                                 | ..                                                                             | 42,541     | ..               | ..           |              |          |
| (i) Total expenditure for Major works costing over Rs. 50,000                |                                                                                |            |                  | Rs. 1,89,616 |              |          |
| (ii) Other Major Works                                                       |                                                                                |            |                  | .. 42,541    |              |          |
| (iii) Minor works and tools and plant                                        |                                                                                |            |                  | .. 1,98,072  |              |          |
| (iv) Suspense.                                                               |                                                                                |            |                  | .. 2,33,306  |              |          |
|                                                                              |                                                                                |            | Total Gross      | .. 6,63,535  |              |          |
| <i>Recoveries.</i>                                                           |                                                                                |            |                  |              |              |          |
| (v) Suspense                                                                 |                                                                                |            |                  | .. 2,27,177  |              |          |
| (vi) E. Land                                                                 |                                                                                |            |                  | .. 1,24,956  |              |          |
|                                                                              |                                                                                |            | Total Recoveries | .. 3,51,233  |              |          |
|                                                                              |                                                                                |            | Net Total        | .. 3 12,302  |              |          |
|                                                                              |                                                                                |            |                  | Balance.     |              |          |
| Serial No.                                                                   | Service.                                                                       | Grant.     | Expenditure.     | Unexpended.  | Excess.      |          |
|                                                                              |                                                                                | Rs.        | Rs.              | Rs.          | Rs.          |          |
| 15                                                                           | Additional buildings required for the Indian Forest Service College, Dehra Dun | 86,000     | ..               | 86,000       | ..           |          |

Grant withdrawn to the Reserve at the disposal of the Industries and Labour Department for want of technical sanction to the estimate.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial<br>No.                                                                                                                                                                            | Service.                                                                                                            | Grant.   | Expenditure. | Balance.    |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------|--------------|-------------|---------|
|                                                                                                                                                                                          |                                                                                                                     |          |              | Unexpended. | Excess. |
| <i>North West Frontier Province.</i>                                                                                                                                                     |                                                                                                                     |          |              |             |         |
| 16                                                                                                                                                                                       | Construction of two married quarters for officers at Nathiagali . . . . .                                           | 56,000   | 55,468       | 532         | ..      |
| Estimate Rs. 60,174 : Expenditure upto date Rs. 55,468 ; work in progress.                                                                                                               |                                                                                                                     |          |              |             |         |
| 17                                                                                                                                                                                       | Construction of four quarters for Civil officers at Peshawar . . . . .                                              | 70,000   | 70,024       | ..          | 24      |
| Estimate Rs. 1,47,396 : Expenditure up to date Rs. 70,024 ; work in progress.                                                                                                            |                                                                                                                     |          |              |             |         |
| 18                                                                                                                                                                                       | Construction of Central jail at Haripur in North West Frontier Province . . . . .<br>(Due to unforeseen demand).    | 2,57,500 | 2,63,854     | ..          | 6,354   |
| Estimate Rs. 22,43,264 : expenditure up to date Rs. 2,63,854 ; work in progress:                                                                                                         |                                                                                                                     |          |              |             |         |
| 19                                                                                                                                                                                       | Construction of a building for the High School at Mardan . . . . .                                                  | 72,000   | ..           | 72,000      | ..      |
| Estimate Rs. 1,59,393 ; Expenditure up to date <i>nil</i> ; work not started. Funds surrendered to the Government of India as the question of site was not decided by civil authorities. |                                                                                                                     |          |              |             |         |
| 20                                                                                                                                                                                       | Construction of a building for a normal school for women at Peshawar . . . . .                                      | 50,000   | ..           | 50,000      | ..      |
| Funds were held in Reserve by the Government of India and were not allotted due to late settlement of site question.                                                                     |                                                                                                                     |          |              |             |         |
| 21                                                                                                                                                                                       | Construction of a new electric power, and pumping station at Tank. (Due to regrant of lapsed expenditure) . . . . . | 8,000    | 48,405       | ..          | 40,405  |
| Estimate Rs. 58,923 ; expenditure up to date Rs. 53,775 ; work completed.                                                                                                                |                                                                                                                     |          |              |             |         |
| <i>Baluchistan.</i>                                                                                                                                                                      |                                                                                                                     |          |              |             |         |
| 22                                                                                                                                                                                       | Construction of Jail at Mach . . . . .                                                                              | 7,50,000 | 6,95,031     | 54,969      | ..      |
| Estimate Rs. 13,02,194 : expenditure to end of 1929-30 Rs. 10,95,077 ; in progress.                                                                                                      |                                                                                                                     |          |              |             |         |
| 23                                                                                                                                                                                       | Construction for quarters for officers of Survey of India . . . . .                                                 | 76,000   | ..           | 76,000      | ..      |
| The work was postponed by the Government of India.                                                                                                                                       |                                                                                                                     |          |              |             |         |
| <i>Air Mail Division.</i>                                                                                                                                                                |                                                                                                                     |          |              |             |         |
| 24                                                                                                                                                                                       | Constructing new Lines for the Mina Corps at Deoli . . . . .                                                        | 1,50,000 | 1,11,149     | 38,851      | ..      |
| Estimate Rs. 1,74,737 : expenditure up to March 1930, Rs. 1,29,982 ; in progress.                                                                                                        |                                                                                                                     |          |              |             |         |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial No. | Service. | Grant. | Expenditure. | Balance.    |         |
|------------|----------|--------|--------------|-------------|---------|
|            |          |        |              | Unexpended. | Excess. |
|            |          | Rs.    | Rs.          | Rs.         | Rs.     |

*Ajmer Division.—contd.*

|    |                                                                           |        |        |    |       |
|----|---------------------------------------------------------------------------|--------|--------|----|-------|
| 25 | Constructing Biological Laboratory at Government College, Ajmer . . . . . | 16,400 | 17,732 | .. | 1,332 |
|----|---------------------------------------------------------------------------|--------|--------|----|-------|

Estimate Rs. 51,431 ; expenditure up to March 1930, Rs. 47,345 ; in progress.

|    |                                                                                  |        |        |        |    |
|----|----------------------------------------------------------------------------------|--------|--------|--------|----|
| 26 | Constructing a police hospital for the new Reserve Police Lines, Ajmer . . . . . | 70,900 | 19,735 | 50,265 | .. |
|----|----------------------------------------------------------------------------------|--------|--------|--------|----|

Estimate Rs. 62,483 ; expenditure up to March 1930, Rs. 19,735 ; in progress.

- (b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

*Delhi Public Works Department.*

|    |                                                                       |        |        |       |    |
|----|-----------------------------------------------------------------------|--------|--------|-------|----|
| 27 | Decoration of the Imperial Secretariat Buildings, New Delhi . . . . . | 80,000 | 77,891 | 2,109 | .. |
|----|-----------------------------------------------------------------------|--------|--------|-------|----|

Estimate Rs. 1,25,000 ; expenditure to end of 1929-30, Rs. 1,20,894 as detailed below. The grant withdrawn to the extent of Rs. 2,000 due to economy in expenditure.

Major work above Rs. 50,000.

| Name of work.                                                    | Estimated amount. | Expenditure to end of 1929-30. | Balance. | Remarks.   |
|------------------------------------------------------------------|-------------------|--------------------------------|----------|------------|
| Mural decoration of the Imperial Secretariat Buildings . . . . . | 99,600            | 99,600                         | ..       | Completed. |

Minor works—Expenditure to end of 1929-30 Rs. 21,294.

*Kabul Legation Division.*

|    |                                                                                             |          |          |    |    |
|----|---------------------------------------------------------------------------------------------|----------|----------|----|----|
| 28 | Customs duty on the materials imported into Afghanistan for the Legation Building . . . . . | 1,50,000 | 1,50,000 | .. | .. |
|----|---------------------------------------------------------------------------------------------|----------|----------|----|----|

Total expenditure up to end of 1929-30, Rs. 1,50,000 ; completed.

|    |                                                                            |        |        |    |    |
|----|----------------------------------------------------------------------------|--------|--------|----|----|
| 29 | Fees payable to the Punjab Government for preparation of designs . . . . . | 25,328 | 25,328 | .. | .. |
|----|----------------------------------------------------------------------------|--------|--------|----|----|

Estimate Rs. 80,000 ; expenditure up to end of 1929-30, Rs. 78,001 ; in progress.

## II.—Other Major works Specifically provided for in the Budget.

|    |                          |            |          |          |        |    |
|----|--------------------------|------------|----------|----------|--------|----|
| 30 | All works collectively { | Non-voted. | 45,500   | 19,037   | 35,463 | .. |
|    |                          | Voted .    | 2,27,300 | 1,46,818 | 80,482 | .. |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial<br>No.                                                                                                                                                                           | Service.                                                                                   | Grant. | Expendi-<br>diture. | Balance.         |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------|---------------------|------------------|---------|
|                                                                                                                                                                                         |                                                                                            |        |                     | Unex-<br>pended. | Excess. |
|                                                                                                                                                                                         |                                                                                            | Rs.    | Rs.                 | Rs.              | Rs.     |
| <b>III.—Unforeseen Major works not<br/>Specifically provided for in<br/>the Budget.</b>                                                                                                 |                                                                                            |        |                     |                  |         |
| <i>Bombay</i>                                                                                                                                                                           |                                                                                            |        |                     |                  |         |
| 31                                                                                                                                                                                      | Strengthening the girders in the<br>covered shed of the salt<br>staging at Kharagoda .     | ..     | 13,765              | ..               | 13,765  |
| Estimate Rs. 21,644 ; expenditure to end of 1929-30, Rs. 20,178 ; in progress.                                                                                                          |                                                                                            |        |                     |                  |         |
| 32                                                                                                                                                                                      | Constructing Police Lines at<br>Mahikantha Agency .                                        | ..     | 37,111              | ..               | 37,111  |
| Estimate Rs. 50,940 ; expenditure to end of 1929-30 Rs. 42,819 ; completed.                                                                                                             |                                                                                            |        |                     |                  |         |
| 33                                                                                                                                                                                      | Constructing Police Lines at Nirmali<br>in Mahikantha Agency .                             | ..     | 1,160               | ..               | 1,100   |
| Estimate Rs. 34,302 ; expenditure to end of 1929-30, Rs. 33,198 ; Completed.                                                                                                            |                                                                                            |        |                     |                  |         |
| 34                                                                                                                                                                                      | Constructing works in connection<br>with Salt Buildings at<br>Bhandup . . .                | ..     | 346                 | ..               | 346     |
| Estimate Rs. 5,41,650 ; expenditure to end of 1929-30, Rs. 4,83,547 ; completed.                                                                                                        |                                                                                            |        |                     |                  |         |
| <i>Bengal.</i>                                                                                                                                                                          |                                                                                            |        |                     |                  |         |
| 35                                                                                                                                                                                      | Constructing 4 Kucha salt golas<br>in the compound of the new<br>Salt Gola at Chittagong . | ..     | —234                | 234              | ..      |
| Estimate Rs. 88,384 . expenditure to end of March 1930, Rs. 68,735 ; Completed.                                                                                                         |                                                                                            |        |                     |                  |         |
| <i>Bihar and Orissa.</i>                                                                                                                                                                |                                                                                            |        |                     |                  |         |
| 36                                                                                                                                                                                      | Extension of Chief Inspector's<br>office, Dhanbad . . .                                    | ..     | 788                 | ..               | 788     |
| Estimate Rs. 34,100 , expenditure to end of March 1930, Rs. 2,231.                                                                                                                      |                                                                                            |        |                     |                  |         |
| 37                                                                                                                                                                                      | Collection of materials for expan-<br>sion Scheme at Pusa .                                | ..     | —2,796              | 2,796            | ..      |
| The project was abandoned and the materials are being utilised on other works by<br>credit to the estimate. Estimate Rs. 1,02,750 ; expenditure up to end of March 1930,<br>Rs. 35,365. |                                                                                            |        |                     |                  |         |
| 38                                                                                                                                                                                      | Constructing 5 clerks' quarters at<br>Pusa . . .                                           | ..     | —180                | 180              | ..      |
| Estimate Rs. 28,868 ; expenditure to end of March 1930, Rs. 24,188.                                                                                                                     |                                                                                            |        |                     |                  |         |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial<br>No. | Service. | Balance. |              |             | Excess. |
|---------------|----------|----------|--------------|-------------|---------|
|               |          | Grant.   | Expenditure. | Unexpended. |         |
|               |          | Rs.      | Rs.          | Rs.         | Rs.     |

*Delhi Public Works Department.*

|    |                                                                                                          |    |       |    |       |
|----|----------------------------------------------------------------------------------------------------------|----|-------|----|-------|
| 39 | Accommodation for the menial staff of the local administration and of the Government of India, New Delhi | .. | 2,602 | .. | 2,602 |
|----|----------------------------------------------------------------------------------------------------------|----|-------|----|-------|

Estimate Rs. 6,00,000 : expenditure to end of 1929-30, Rs. 5,37,621 as detailed below.  
In progress : expenditure covered by the re-appropriation of Rs. 2,600.

(i) Major work above Rs. 50,000.

| Name of work. |                                                                                                                  | Estimated amount.      | Expenditure to end of 1929-30. | Balance. | Remarks.     |
|---------------|------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|----------|--------------|
| (a)           | Construction of 120 Duffries' quarter in Block 90 of design A-31-34                                              | 1,50,200               | 1,25,068                       | 25,132   | Completed.   |
| (b)           | Constructing 46 Orthodox clerks' quarters, Class D, design 3743A in Block 90, New Capital Area                   | 1,58,250<br>(Revised.) | 1,47,659                       | 10,591   | In progress. |
| (c)           | Construction of quarters for the menial staff of the local administration offices at point I in New Capital Area | 1,49,450               | 1,49,245                       | 205      | Completed.   |

(ii) Other major works.—Expenditure to end of 1929-30, Rs. 36,879.

(iii) Minor works.—Expenditure to end of 1929-30, Rs. 78,770.

|       |                                                                  |           |           |          |        |
|-------|------------------------------------------------------------------|-----------|-----------|----------|--------|
| Total |                                                                  | 25,77,600 | 17,42,451 | 9,02,292 | 67,143 |
| 40    | Two Gazetted Officer's Bungalow, including electric installation | ..        | —11,171   | 11,171   | ..     |

Estimate Rs. 62,600 : expenditure to end of 1929-30 Rs. 53,415 as per details below;—

Major work above Rs. 50,000.

| Name of work.                                           |  | Estimated amount.          | Expenditure to end of 1929-30. | Balance. | Remarks.   |
|---------------------------------------------------------|--|----------------------------|--------------------------------|----------|------------|
| Constructing a G. O. bungalow design A2114 in Block 13. |  | 51,190<br>(Supplementary). | 50,204                         | 986      | Completed. |

Minor works.—Expenditure to end of 1929-30, Rs. 3,211.

|    |                                                                    |    |        |    |        |
|----|--------------------------------------------------------------------|----|--------|----|--------|
| 41 | Stabling for orthodox and unorthodox clerks' quarters in New Delhi | .. | 10,670 | .. | 10,670 |
|----|--------------------------------------------------------------------|----|--------|----|--------|

Estimate Rs. 1,60,000 : expenditure to end of 1929-30, Rs. 1,33,261 ; balance Rs. 26,739 ; in progress : expenditure covered by reappropriation of Rs. 11,000.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial No. | Service.                                                                                                                        | Grant. | Expenditure. | Balance.    |          |
|------------|---------------------------------------------------------------------------------------------------------------------------------|--------|--------------|-------------|----------|
|            |                                                                                                                                 |        |              | Unexpended. | Excess.  |
|            |                                                                                                                                 | Rs.    | Rs.          | Rs.         | Rs.      |
| 42         | Improvement to older type of peon quarters in New Delhi . . . . .                                                               | ..     | —358         | 358         | —        |
|            | Estimate Rs. 57,000; expenditure to end of 1929-30 Rs. 53,661; balance Rs. 3,389; completed.                                    |        |              |             |          |
| 43         | Furnishing Hon'ble Members' bungalows . . . . .                                                                                 | ..     | —858         | 858         | ..       |
|            | Estimate Rs. 90,000; expenditure to end of 1929-30, Rs. 55,187; balance Rs. 34,813; in progress.                                |        |              |             |          |
| 44         | Furniture for the residence of His Excellency the Commander-in-Chief and staff quarters attached thereto in New Delhi . . . . . | ..     | 1,02,713     | ..          | 1,02,713 |
|            | Estimate Rs. 1,53,400; expenditure to end of 1929-30, Rs. 1,02,713 as detailed below.                                           |        |              |             |          |

The expenditure was covered by the additional grant of Rs. 1,53,400 sanctioned by the Government of India, Industries and Labour Department which was subsequently reduced to Rs. 1,03,528 due to postponement of work and probable saving of expenditure.

Major work above Rs. 50,000.

|    | Name of work                                                                                                                                       | Amount of estimate. | Expenditure to end of 1929-30 | Balance. | Remarks.     |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------------|----------|--------------|
|    | Providing furniture in the residence of His Excellency the Commander-in-Chief in New Delhi . . . . .                                               | 1,45,000            | 1,02,713                      | 42,287   | In progress. |
| 45 | Additional buildings for Sub-Judges . . . . .                                                                                                      | ..                  | 99                            | ..       | 99           |
|    | Estimate Rs. 52,800; expenditure to end of 1929-30, Rs. 50,082; balance Rs. 2,718; completed.                                                      |                     |                               |          |              |
| 46 | Additions and alterations to His Excellency the Commander-in-Chief's bungalows . . . . .                                                           | ..                  | 298                           | ..       | 298          |
|    | Estimate Rs. 71,000; expenditure to end of 1929-30 Rs. 57,290 (Major works, Rs. 29,006 and minor Works Rs. 28,284); balance Rs. 13,710; completed. |                     |                               |          |              |
| 47 | Construction of additional Councillors quarters in New Delhi . . . . .                                                                             | ..                  | 34                            | ..       | 34           |
|    | Estimate Rs. 3,90,000; expenditure to end of 1929-30, Rs. 3,53,971 as detailed below; balance Rs. 36,027; in progress.                             |                     |                               |          |              |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

|                                                                                            | Estimated<br>amount.   | Expenditure<br>up to 1929-30. | Balance | Remarks.     |
|--------------------------------------------------------------------------------------------|------------------------|-------------------------------|---------|--------------|
| (i) Major works above Rs. 50,000                                                           |                        |                               |         |              |
| Construction of 20 quarters<br>for Indian Legislative Coun-<br>cillors on Feroz shah Road. | 2,64,300<br>(Revised). | 2,59,030                      | 5,210   | In progress. |

(ii) Other major works.—Expenditure to end of 1929-30, Rs. 58,111.

(iii) Minor Works.—Expenditure to end of 1929-30, Rs. 36,770.

| Serial<br>No.                                                                                                                                                                                                                              | Service.                                                                                                                     | Balance. |              |             |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------|--------------|-------------|---------|
|                                                                                                                                                                                                                                            |                                                                                                                              | Grant.   | Expenditure. | Unexpended. | Excess. |
|                                                                                                                                                                                                                                            |                                                                                                                              | Rs.      | Rs.          | Rs.         | Rs.     |
| 48                                                                                                                                                                                                                                         | Constructing quarters for power<br>house staff at the Imperial<br>Institute of Veterinary Re-<br>search Muktesar . . . .     | ..       | 497          | ..          | 497     |
| Estimate Rs. 23,000 ; expenditure to end of 1929-30, Rs. 23,227 ; balance — Rs. 227 ;<br>completed.                                                                                                                                        |                                                                                                                              |          |              |             |         |
| <i>North West Frontier Province.</i>                                                                                                                                                                                                       |                                                                                                                              |          |              |             |         |
| 49                                                                                                                                                                                                                                         | Court offices and quarters for the<br>Extra Assistant Commis-<br>sioner and Tahsil officials<br>at Charsadda . . . .         | ..       | 3,907        | ..          | 3,907   |
| Estimate Rs. 42,129 ; expenditure up to date Rs. 3,37,433 ; in progress,                                                                                                                                                                   |                                                                                                                              |          |              |             |         |
| 50                                                                                                                                                                                                                                         | Extension of the Dehra Ismail<br>Khan Jail and Factory and<br>reconstruction of the com-<br>pound wall round the Jail . .    | ..       | 17,577       | ..          | 17,577  |
| Estimate Rs. 2,55,801 ; expenditure up to date Rs. 2,31,936 ; in progress.                                                                                                                                                                 |                                                                                                                              |          |              |             |         |
| 51                                                                                                                                                                                                                                         | Construction of a Police post in<br>the town of Tank . . . .                                                                 | ..       | 7,413        | ..          | 7,413   |
| Estimate Rs. 46,759 ; expenditure up to date Rs. 42,169 ; work completed.                                                                                                                                                                  |                                                                                                                              |          |              |             |         |
| 52                                                                                                                                                                                                                                         | Construction of Government High<br>School, Peshawar . . . .                                                                  | ..       | 5,001        | ..          | 5,001   |
| Estimate Rs. 2,58,969 ; expenditure up to date Rs. 2,55,634 ; completed. The<br>amount of Rs. 5,001 represents adjustment of an unexpected debit on account of cost of<br>land. It was received too late when funds could not be arranged. |                                                                                                                              |          |              |             |         |
| 53                                                                                                                                                                                                                                         | Providing additional quarters for<br>superior Staff and remodel-<br>ling existing quarters, in<br>Central Jail, Peshawar . . | ..       | —111         | 111         | ..      |
| Estimate Rs. 45,603 ; expenditure up to date Rs. 36,019 ; completed.                                                                                                                                                                       |                                                                                                                              |          |              |             |         |
| 54                                                                                                                                                                                                                                         | Constructing a fortified Police Post<br>at Kiri Khaisora . . . .                                                             | ..       | —136         | 136         | ..      |
| Estimate Rs. 57,091 ; expenditure up to date Rs. 51,557 ; completed.                                                                                                                                                                       |                                                                                                                              |          |              |             |         |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

| Serial No.                                                                       | Service,                                                                                                                                                       | Balance. |              |             |         |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|-------------|---------|
|                                                                                  |                                                                                                                                                                | Grant.   | Expendit re. | Unexpended. | Excess. |
|                                                                                  |                                                                                                                                                                | Rs.      | Rs.          | Rs.         | Rs.     |
| 55                                                                               | Extension of Government High School at Kulachi . . .                                                                                                           | ..       | 1            | ..          | 1       |
| Estimate Rs. 30,848; expenditure to end of 1929-30, Rs. 22,159; completed.       |                                                                                                                                                                |          |              |             |         |
| <i>Baluchistan.</i>                                                              |                                                                                                                                                                |          |              |             |         |
| 56                                                                               | Addition and alteration to Police Thana at Chaman . . .                                                                                                        | ..       | —4           | 4           | ..      |
| Estimate Rs. 28,468; expenditure to end of 1929-30, Rs. 25,991, completed.       |                                                                                                                                                                |          |              |             |         |
| 57                                                                               | Construction of Vernacular Middle Agricultural School at Pishin . . . . .                                                                                      | ..       | 331          | ..          | 331     |
| Estimate Rs. 40,000; expenditure to end of 1929-30, Rs. 38,998; completed.       |                                                                                                                                                                |          |              |             |         |
| 58                                                                               | Laying 4 main pipe line from Kapip to Head Works at Fort Sandeman and providing insulating valves and air-valves on the main from Kapip to Fort Sandeman . . . | ..       | —50          | 50          | ..      |
| Estimate Rs. 2,70,515; expenditure up to 1929-30, Rs. 2,04,293; in progress.     |                                                                                                                                                                |          |              |             |         |
| <i>Ajmer Division.</i>                                                           |                                                                                                                                                                |          |              |             |         |
| 59                                                                               | Constructing new reserve Police Lines at Ajmer . . . . .                                                                                                       | ..       | 20,338       | ..          | 20,338  |
| Estimate Rs. 3,88,124; expenditure up to 1929-30, Rs. 3,81,332; completed.       |                                                                                                                                                                |          |              |             |         |
| <i>Viceregal Estates Divisions.</i>                                              |                                                                                                                                                                |          |              |             |         |
| 60                                                                               | Construction of 3 blocks of Servants quarters on the Viceregal Estates, Simla and providing drainage and Sanitary fittings . . . . .                           | ..       | 12,170       | ..          | 12,170  |
| Estimate Rs. 85,125; expenditure up to end of March 1930, Rs. 64,768; completed. |                                                                                                                                                                |          |              |             |         |
| 61                                                                               | Construction of Inspector's quarters, Police Barracks, and ten units kitchen at the Police Lines on the Viceregal Estates . . . . .                            | ..       | 39,255       | ..          | 39,255  |
| Estimate Rs. 43,991; expenditure up to end of 1929-30, Rs. 39,255; completed.    |                                                                                                                                                                |          |              |             |         |
| <i>Kabul Legation Division.</i>                                                  |                                                                                                                                                                |          |              |             |         |
| 62                                                                               | Constructing the Minister's House at Kabul . . . . .                                                                                                           | ..       | —119         | 119         | ..      |
| Estimate Rs. 4,61,940; expenditure to end of 1929-30, Rs. 5,32,264; completed.   |                                                                                                                                                                |          |              |             |         |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS —*contd.*ORIGINAL WORKS—BUILDINGS—*concl'd.*

Balance.

| Serial<br>No. | Service. | Grant.<br>Rs. | Expenditure.<br>Rs. | Unexpended.<br>Rs. | Excess.<br>Rs. |
|---------------|----------|---------------|---------------------|--------------------|----------------|
|---------------|----------|---------------|---------------------|--------------------|----------------|

*Military Engineering Services.*

|    |                                                                                                                                  |    |       |    |       |
|----|----------------------------------------------------------------------------------------------------------------------------------|----|-------|----|-------|
| 63 | Refund of contribution made by the<br>Chaplain of St. Marks' church,<br>Bangalore, towards the res-<br>toration of that Church . | .. | 5,454 | .. | 5,454 |
|----|----------------------------------------------------------------------------------------------------------------------------------|----|-------|----|-------|

Estimate Rs. 5,454; expenditure to end of 1929-30, Rs. 5,454.

## IV.—Minor Works.

|                           |              |           |           |           |    |
|---------------------------|--------------|-----------|-----------|-----------|----|
| 64 All works collectively | { Non-voted  | 2,17,502  | 1,87,996  | 27,506    | .. |
|                           | { Voted .    | 14,66,900 | 12,72,567 | 1,94,333  | .. |
| Totals .                  | { Non-voted. | 5,34,770  | 5,16,602  | 18,168    | .. |
|                           | { Voted .    | 59,12,500 | 46,74,964 | 12,38,436 | .. |



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

## ORIGINAL WORKS—COMMUNICATIONS.

| Serial No.                                                                     | Service.                                                                                                                                                                             | Balance.          |                            |             |              |
|--------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------|-------------|--------------|
|                                                                                |                                                                                                                                                                                      | Grant.            | Expenditure.               | Unexpended. | Excess.      |
|                                                                                |                                                                                                                                                                                      | Rs.               | Rs.                        | Rs.         | Rs.          |
| <b>1.—Major Works above Rs. 50,000 specifically provided for in the Budget</b> |                                                                                                                                                                                      |                   |                            |             |              |
|                                                                                | (a) Estimated to cost above Rs. 50,000,<br><i>Delhi Public Works Department.</i>                                                                                                     |                   |                            |             |              |
| 1                                                                              | Roads and road surface treatment in the New Delhi Area .                                                                                                                             | 75,000            | 31,996                     | 43,004      | ..           |
|                                                                                | Estimate Rs. 4,22,500; expenditure to end of 1929-30 Rs. 3,66,725 <i>vide</i> details below.                                                                                         |                   |                            |             |              |
|                                                                                | The grant withdrawn to the extent of Rs. 44,200 partly on account of delay in layout of certain areas in which roads had to be constructed and partly due to economy in expenditure. |                   |                            |             |              |
| <b>Major Works above Rs. 50,000.</b>                                           |                                                                                                                                                                                      |                   |                            |             |              |
|                                                                                | Name of works.                                                                                                                                                                       | Estimated Amount. | Expenditure up to 1929-30. | Balance.    | Remarks.     |
| (a)                                                                            | Painting certain roads with bitumen during 1927-28 .                                                                                                                                 | 92,830            | 93,837                     | —1,017      | Completed.   |
| (b)                                                                            | Providing stone curbs in channels to roads round Central Building. . . . .<br>(Revised).                                                                                             | 23,340            | 21,275                     | 2,065       | Completed.   |
| (c)                                                                            | Painting certain roads with bitumen in N. C. A. 1926-27                                                                                                                              | 45,600            | 39,665                     | 5,935       | Completed.   |
| (d)                                                                            | Bangesh over bridge Mutiny Memorial road . . . .                                                                                                                                     | 41,778            | 48,085                     | —6,307      | In progress. |
| (e)                                                                            | Remetalling Qutab Road from Sadar crossing to D Circus and painting its surface with bitumen . . . .                                                                                 | 33,125            | 31,648                     | 1,477       | Completed.   |
|                                                                                |                                                                                                                                                                                      |                   | 2,34,510                   |             |              |
| <b>Minor Works.—Expenditure to end of 1929-30 Rs. 1,32,215.</b>                |                                                                                                                                                                                      |                   |                            |             |              |
| 2                                                                              | Painting the surface of certain roads in New Delhi .                                                                                                                                 | 55,000            | 58,947                     | ..          | 3,947        |
|                                                                                | Estimate Rs. 89,000; expenditure to end of 1929-30 Rs. 83,943; balance Rs. 5,057; in progress.                                                                                       |                   |                            |             |              |
|                                                                                | The excess over grant covered to the extent of Rs. 3,000.                                                                                                                            |                   |                            |             |              |
| 3                                                                              | Construction of a road from Najafgarh Rohtak Road Junction to Sadar Bazar, Delhi . . . . .                                                                                           | 20,000            | 25,805                     | ..          | 5,805        |
|                                                                                | Estimate Rs. 76,600; expenditure to end of 1929-30 Rs. 25,805; balance Rs. 50,795; in progress.                                                                                      |                   |                            |             |              |
|                                                                                | Excess over the grant covered to the extent of Rs. 5,000.                                                                                                                            |                   |                            |             |              |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS—*contd.*

| Serial No.                                                                                                                | Service.                                                                                                      | Balance. |              |             |         |
|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------|--------------|-------------|---------|
|                                                                                                                           |                                                                                                               | Grant.   | Expenditure. | Unexpended. | Excess. |
|                                                                                                                           |                                                                                                               | Rs.      | Rs.          | Rs.         | Rs.     |
| 4                                                                                                                         | Protection of the Bela and the Grand Trunk Road between the Metcalfe House and the East Indian Railway bridge | 25,000   | 23,759       | 1,241       | ..      |
| Estimate Rs. 50,700; expenditure to end of 1929-30 Rs. 23,759; balance Rs. 26,741; in progress.                           |                                                                                                               |          |              |             |         |
| Grant withdrawn to the extent of Rs. 1,200 due to economy in expenditure.                                                 |                                                                                                               |          |              |             |         |
| <i>North West Frontier Province.</i>                                                                                      |                                                                                                               |          |              |             |         |
| 5                                                                                                                         | Widening the Grand Trunk Road from Pabbi to Attock                                                            | 33,500   | 38,258       | ..          | 4,758   |
| Estimate Rs. 1,10,000; expenditure up to 1929-30 Rs. 51,578; in progress.                                                 |                                                                                                               |          |              |             |         |
| 6                                                                                                                         | Replacement of boat bridges on Peshawar, Shabkadar and Pesh-Charsada Roads                                    | 3,00,000 | 3,23,396     | ..          | 23,396  |
| Estimate Rs. 8,45,309; expenditure up to 1929-30 Rs. 3,70,245; in progress.                                               |                                                                                                               |          |              |             |         |
| 7                                                                                                                         | Construction of a road from Tej-jazai to Lakki                                                                | 1,72,000 | 1,43,860     | 28,140      | ..      |
| Estimate Rs. 2,72,957; expenditure up to 1929-30 Rs. 2,49,877; in progress.                                               |                                                                                                               |          |              |             |         |
| 8                                                                                                                         | Construction of a road from Dakai Khamuai to Dargai                                                           | 30,000   | ..           | 30,000      | ..      |
| Funds were held in Reserve by the Government of India and were not allotted for the work due to urgent demands elsewhere. |                                                                                                               |          |              |             |         |
| 9                                                                                                                         | Construction of Hathyan Lund-khavar Road                                                                      | 27,000   | ..           | 27,000      | ..      |
| Work not started during the year due to urgent demands.                                                                   |                                                                                                               |          |              |             |         |
| 10                                                                                                                        | Construction of a bridge over the Siran river at Baffa                                                        | 20,000   | 32,573       | ..          | 12,573  |
| Estimate Rs. 82,000; expenditure up to 1929-30 Rs. 32,573; in progress.                                                   |                                                                                                               |          |              |             |         |
| (b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.                          |                                                                                                               |          |              |             |         |

Nil.

## II.—Other Major Works specifically provided for in the Budget.

|                           |              |    |    |    |    |
|---------------------------|--------------|----|----|----|----|
| 11 All works collectively | { Non-voted. | .. | .. | .. | .. |
|                           | { Voted      | .. | .. | .. | .. |

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS—*concl'd.*

| Serial<br>No.                                                                                                                                                   | Service                                                                                                                                        | Balance.  |              |             |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------|-------------|---------|
|                                                                                                                                                                 |                                                                                                                                                | Grant.    | Expenditure. | Unexpended. | Excess. |
|                                                                                                                                                                 |                                                                                                                                                | Rs.       | Rs.          | Rs.         | Rs.     |
| <b>III.—Unforeseen Major Works<br/>not Specifically provided for<br/>in the Budget.</b>                                                                         |                                                                                                                                                |           |              |             |         |
| <i>Bengal.</i>                                                                                                                                                  |                                                                                                                                                |           |              |             |         |
| 12                                                                                                                                                              | Protective works at Singtam Bridge<br>at 18th mile of Rungpo<br>Gangtok Cart Road in<br>Sikkim . . . . .                                       | ..        | 17,739       | ..          | 17,739  |
| Estimate Rs. 45,652; expenditure to end of 1929-30 Rs. 17,739, in progress.                                                                                     |                                                                                                                                                |           |              |             |         |
| <i>Delhi Public Works Department.</i>                                                                                                                           |                                                                                                                                                |           |              |             |         |
| 13                                                                                                                                                              | Treating the surface of Pahar-<br>ganj road between Ajmer<br>Gate Bridge and the Sadar<br>Bazar crossing with bitu-<br>minized macadam . . . . | ..        | 567          | ..          | 567     |
| Revised estimate Rs. 85,660; expenditure to end of 1929-30 Rs. 83,716; balance Rs. 1,946; completed. The expenditure was covered by reappropriation of Rs. 600. |                                                                                                                                                |           |              |             |         |
| <i>North West Frontier Province.</i>                                                                                                                            |                                                                                                                                                |           |              |             |         |
| 14                                                                                                                                                              | Constructing metalled Road from<br>Hathala to Kulachi . . . .                                                                                  | ..        | 3,368        | ..          | 3,368   |
| Estimate Rs. 3,90,824; expenditure up to March 1930, Rs. 3,85,373; completed.                                                                                   |                                                                                                                                                |           |              |             |         |
| 15                                                                                                                                                              | Constructing Shahbazzari Rustom<br>Road to Pitao Malandi . . . .                                                                               | ..        | 31,244       | ..          | 31,244  |
| Estimate Rs. 3,81,528; expenditure up to March 1930, Rs. 1,19,904; in progress.                                                                                 |                                                                                                                                                |           |              |             |         |
| 16                                                                                                                                                              | Constructing a pile bridge, at<br>mile 17 over Khiali on<br>Nagoman Charsada Road . . . .                                                      | ..        | — 126        | 126         | ..      |
| Estimate Rs. 1,67,030; expenditure up to March 1930, Rs. 1,68,387; completed.                                                                                   |                                                                                                                                                |           |              |             |         |
| 17                                                                                                                                                              | Constructing two Boat Bridges<br>over Kazzam Nullah on<br>Grand Trunk Road . . . .                                                             | ..        | — 479        | 479         | ..      |
| Estimate Rs. 78,827; expenditure up to March 1930, Rs. 37,690; completed.                                                                                       |                                                                                                                                                |           |              |             |         |
| 18                                                                                                                                                              | Widening the existing bridge<br>over Bara Nullah . . . . .                                                                                     | ..        | — 1,677      | 1,677       | ..      |
| Estimate Rs. 27,040; expenditure up to March 1930, Rs. 18,689; completed.                                                                                       |                                                                                                                                                |           |              |             |         |
| <b>IV.—Minor works.</b>                                                                                                                                         |                                                                                                                                                |           |              |             |         |
| 19                                                                                                                                                              | All Works collectively . . . .                                                                                                                 | 2,45,500  | 2,73,936     | ..          | 28,436  |
| Total—Original Works Com-<br>munication . . . . .                                                                                                               |                                                                                                                                                | 10,03,000 | 10,03,166    | ..          | 166     |

STATEMENT OF EXPENDITURE ON IMP RTANT NEW WORKS—*concd.*

## ORIGINAL WORKS—MISCELLANEOUS.

| Serial<br>No.                                                                                             | Service                                                                   | Grant.<br>Rs. | Expenditure<br>Rs. | Balance.           |                |
|-----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|---------------|--------------------|--------------------|----------------|
|                                                                                                           |                                                                           |               |                    | Unexpended.<br>Rs. | Excess.<br>Rs. |
| I. - Major Works above Rs. 50,000 specifically provided for in the Bud.et.                                |                                                                           |               |                    |                    |                |
| (a) Estimated to cost above Rs. 50,000.                                                                   |                                                                           |               |                    |                    |                |
| Delhi Public Works Department.                                                                            |                                                                           |               |                    |                    |                |
| 1                                                                                                         | Road lighting in the New Delhi Area . . . . .                             | 24,000        | 3,060              | 20,940             | ..             |
| Estimate Rs. 1,50,000; expenditure to end of 1929-30 Rs. 1,12,518; balance Rs. 37,482; in progress.       |                                                                           |               |                    |                    |                |
| Grant withdrawn to the extent of Rs. 20,900 due to anticipated savings set off against the minus reserve. |                                                                           |               |                    |                    |                |
| (b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs 50,000.           |                                                                           |               |                    |                    |                |
| Nil.                                                                                                      |                                                                           |               |                    |                    |                |
| II. - Other Major Works specifically provided for in the Budget.                                          |                                                                           |               |                    |                    |                |
| Nil.                                                                                                      |                                                                           |               |                    |                    |                |
| III.—Unforeseen major works not specifically provided for in the Bud.et.                                  |                                                                           |               |                    |                    |                |
|                                                                                                           | Deep well boring . . . . .                                                | ..            | 368                | ..                 | 368            |
| Estimate Rs. 6,33,668; expenditure to end of 1929-30 Rs. 5,16,579; completed.                             |                                                                           |               |                    |                    |                |
| 3                                                                                                         | Sleeving of the Quetta deep well boring and withdrawal of pipes . . . . . | ..            | 4,784              | ..                 | 4,784          |
| Estimate Rs. 20,149; expenditure to end of 1929-30 Rs. 4,784; completed.                                  |                                                                           |               |                    |                    |                |
| IV.—Minor Works.                                                                                          |                                                                           |               |                    |                    |                |
| 4                                                                                                         | All works collectively . . . . .                                          | 65,600        | 15,881             | 49,119             | ..             |
| Total—Original Works—Miscellaneous . . . . .                                                              |                                                                           |               |                    |                    |                |
|                                                                                                           |                                                                           | 89,000        | 24,093             | 64,907             | ..             |

## STORE ACCOUNT.

| No.<br>of<br>items. | Name of Divisions.                     | Opening<br>balance<br>on 1st<br>April<br>1929. | Receipts<br>during<br>1929-30. | Total. | Issues<br>during<br>1929-30. | Closing<br>Balance<br>on 31st<br>March<br>1930. |
|---------------------|----------------------------------------|------------------------------------------------|--------------------------------|--------|------------------------------|-------------------------------------------------|
|                     |                                        | Rs.                                            | Rs.                            | Rs.    | Rs.                          | Rs.                                             |
| 1                   | Delhi Provincial (IX Project Division) | 21,552                                         | 1,140                          | 22,692 | 6,835                        | 15,857                                          |

The stock consists mainly of bricks which were manufactured departmentally. It was revalued within the market rates. Bricks worth Rs. 5,000 have been reported to be in excess of the requirements of the next 12 months but the Divisional Officer considers it necessary to keep them in stock. The bricks were verified by a Stores Verifier working under the Accounts Officer and deficits of about 60,000 bricks 1st Class and surplus of about 34,000 bricks 2nd and 3rd classes were noticed.

|   |                                             |        |        |          |        |        |
|---|---------------------------------------------|--------|--------|----------|--------|--------|
| 2 | Imperial Works (Central Division Dehra Dun) | 32,769 | 72,271 | 1,05,031 | 82,490 | 22,541 |
|---|---------------------------------------------|--------|--------|----------|--------|--------|

The stores were counted departmentally and no notable discrepancies were reported. The stock was revalued twice during the year and the result was satisfactory, i.e., the total revised value exceeded the book value. Certain surplus stores were sold during the year at a loss of Rs. 391. The Divisional Officer reported the stores worth Rs. 4,880 as surplus to the requirements of the Imperial Works at Dehra Dun.

|   |          |       |     |       |       |       |
|---|----------|-------|-----|-------|-------|-------|
| 3 | Muktesar | 8,534 | 488 | 9,022 | 2,143 | 6,879 |
|---|----------|-------|-----|-------|-------|-------|

The stock-in-hand on the 31st of March 1930 was priced at the market rates with a petty loss of Rs. 12. The stores were counted departmentally and no notable discrepancies were reported.

|   |                                                              |        |       |        |        |         |
|---|--------------------------------------------------------------|--------|-------|--------|--------|---------|
| 4 | Imperial Works Division at Dehra Dun (Manufacture of bricks) | 10,345 | 2,338 | 12,683 | 43,810 | —31,127 |
|---|--------------------------------------------------------------|--------|-------|--------|--------|---------|

The manufacture of bricks was closed during the year. The closing balance will shortly be adjusted as profit.

|   |       |        |       |        |       |        |
|---|-------|--------|-------|--------|-------|--------|
| 5 | Assam | 14,107 | 1,728 | 15,835 | 5,335 | 10,500 |
|---|-------|--------|-------|--------|-------|--------|

The balance are reported to have been reviewed in detail by Public Works Disburser and the Stock Registers for the half year ending the 30th September 1929 were audited in the Central office. It has been decided that the stock accounts should be closed and verified annually in September.

|   |                 |       |        |        |       |       |
|---|-----------------|-------|--------|--------|-------|-------|
| 6 | Bengal (Sikkim) | 6,539 | 10,650 | 17,189 | 7,486 | 9,703 |
|---|-----------------|-------|--------|--------|-------|-------|

The stock was last counted on 10th April 1930 and no discrepancy was noticed.

|   |                              |        |        |          |        |        |
|---|------------------------------|--------|--------|----------|--------|--------|
| 7 | Andamans and Nicobar Islands | 71,101 | 69,910 | 1,41,011 | 71,567 | 69,444 |
|---|------------------------------|--------|--------|----------|--------|--------|

Half yearly stock registers for the year 1929-30 were not received from the Divisional Office for audit. There was Surplus stock worth Rs. 10,000 available for sale or transfer. The check of half yearly registers is being undertaken in local audit.

|   |               |       |        |        |        |       |
|---|---------------|-------|--------|--------|--------|-------|
| 8 | Central India | 3,810 | 16,195 | 20,005 | 16,562 | 3,443 |
|---|---------------|-------|--------|--------|--------|-------|

The stock was counted and verified during the year and priced within the market rates. Out of the balance stock worth Rs. 164 was in excess of requirements of the next 12 months, but in the opinion of the Divisional Officer, it was necessary to keep this in reserve. There was also Surplus stock amounting to Rs. 43 available for sale or transfer.

STORE ACCOUNT--*concl'd.*

| No.<br>of<br>items. | Name of Division.                 | Opening<br>balance<br>on 1st<br>April<br>1929. | Receipts<br>during<br>1929-30. | Total. | Issues<br>during<br>1929-30. | Closing<br>balance<br>on 31st<br>March<br>1930. |
|---------------------|-----------------------------------|------------------------------------------------|--------------------------------|--------|------------------------------|-------------------------------------------------|
|                     |                                   | Rs.                                            | Rf.                            | Rs.    | Rs.                          | Rs.                                             |
| 9                   | Viceregal Estates Divisions . . . | 11,450                                         | 20,917                         | 32,367 | 20,510                       | 11,848                                          |

The stock was verified during the year and priced within the market rates. Out of the balance, stock valuing at Rs. 33 was unserviceable and was sold under auction under order of competent authority for Rs. 10 only. There was serviceable stock worth Rs. 2,500 in excess of requirements of the next 12 months, but in the opinion of the Divisional officer it was necessary to keep this in reserve. Surplus stock worth Rs. 500 was available for sale or transfer and was reported to the Military Secretary to His Excellency the Viceroy. There was a loss of Rs. 100 on stock during the year which was adjusted with the sanction of the competent authority.

|    |                             |        |        |        |        |        |
|----|-----------------------------|--------|--------|--------|--------|--------|
| 10 | Simla Imperial Circle . . . | 29,247 | 15,923 | 45,170 | 20,683 | 24,487 |
|----|-----------------------------|--------|--------|--------|--------|--------|

All the articles of stock were verified during the year and priced within the market rates. Out of the balance, stock valuing Rs. 1,806 was in excess of requirements of the next 12 months, but in the opinion of the Divisional Officer it was necessary to keep this in reserve. Surplus stock worth Rs. 17,034 was available for sale or transfer and was reported to the Superintending Engineer.

|    |                      |       |       |        |        |       |
|----|----------------------|-------|-------|--------|--------|-------|
| 11 | Ajmer Division . . . | 6,851 | 9,580 | 16,431 | 11,244 | 5,187 |
|----|----------------------|-------|-------|--------|--------|-------|

Stock was verified during the year and priced within the market rates. Out of the balance, stock worth Rs. 10 was unserviceable in respect of which orders of the competent authority are awaited.

|    |                                             |    |       |       |       |    |
|----|---------------------------------------------|----|-------|-------|-------|----|
| 12 | Independent Persian Gulf Sub-division . . . | .. | 2,078 | 2,078 | 2,078 | .. |
|----|---------------------------------------------|----|-------|-------|-------|----|

*Losses.*—A loss of about Rs. 11,600 occurred in connection with the failure of the tube well boring in the British Legation at a place outside India. The tube well was the first to be attempted at that place and no geological records were available as to the nature of the strata likely to be met with. It was originally anticipated that boring to the depth of 100 feet should suffice and the work was commenced with an 8" tube; but on reaching the depth of 200 feet it was found that water was insufficient and it was decided to sink the tube deeper. The boring was actually carried to a depth of about 300 feet, but while extracting the tube it broke off 140 feet below ground leaving 160 feet behind. The work was then inspected by a tube well expert in India who was of the opinion (i) that it was a mistake to attempt to sink and extract an 8" tube from a depth of 300 feet instead of sinking a 10" tube half way, (ii) that the tube used was not suitable for the work as it was only fit for shallow boring in soft sub-soil, and (iii) that it was difficult to recover 160 feet of the tube.

The Engineer in charge of the work has explained that it was fully recognised that there was a certain risk in sinking the 8" tube to 300 feet and the position was known to the Minister of the Legation who agreed that the risk should be taken.

The Government of India, in consultation with their Consulting Engineer, decided that, having regard to all the circumstances of the case, the Minister was fully justified in taking the risk and that no blame attached to any one.

## IMPORTANT COMMENTS.

*Variations from terms of contracts.*

Tenders were called for certain works subject to the proviso that the bricks would be supplied by Government at certain rates, and in April, 1927, agreements were entered into with two contractors on this basis. The Divisional Engineer later reduced the rate in the agreement to those which had been current previously, apparently on the ground that the contractors had misunderstood the basis of the tender. He informed the Superintending Engineer of his action in June, 1927, and running payments were made on the basis of the lower rates for bricks.

The Accounts Officer referred the matter to the Superintending Engineer who ordered that recovery of the cost of bricks should be made from the contractors at the higher rates entered originally in the agreement. In March 1928 the Divisional Engineer supported the request of the contractors that the lower rate should be charged for bricks as there was a genuine misapprehension on the part of the contractors. The Superintending Engineer agreed to this in May 1928 and ordered a refund to the contractors of the amount involved, which came to nearly Rs. 2,000.

The Accounts Officer again represented the matter to the Superintending Engineer who in August 1928 cancelled his order of May. In May 1930, the Superintending Engineer took the further step of requesting his Divisional Engineers to abstain from forwarding claims of contractors which were clearly inadmissible under the terms of their agreements.

*Loss due to Omission in realisation of Government dues.*

2. During the inspection of a Public Works Division it was noticed that maintenance charges at 4 per cent. per annum on the capital cost of electrical installation provided in three churches for fittings not reserved by Government, were not recovered from the Church authorities, who were liable to pay these charges in advance under clause III of Appendix C of the Ecclesiastical Rules since 1923-24. The sum recoverable from the three church authorities on account of the charges from 1923-24 to 1926-27 amounted to Rs. 3,214. Two of the churches pleaded poverty and were unable to pay the arrears and consequently the Local Government accorded their sanction to the write off of the arrear sum amounting to Rs. 1,765, the balance due from the remaining church being recovered by easy instalments. The Local Government were asked whether any disciplinary action was taken against the person or persons responsible for the loss but they replied in the negative.\*

*Irregularities in the accounts of Departmental works expenditure and absence of rules to guide officers.*

3. (i) The execution of petty and minor works and of repairs to departmental buildings passed into the hands of departmental officers of the Central Government in the United Provinces with the general scheme of transfer of control of buildings and execution of petty and minor works and repairs from the Public Works Department, to the departments concerned introduced in the United Provinces in the year 1925-26. The non-technical departmental officers who are unfamiliar with the system have not also been provided with the requisite rules to guide them as the rules in the Public Works Account and the Public Works Department Code are too elaborate for them and the rules promulgated by the United Provinces Government for the guidance of their own officers are not made applicable to the Central departmental works. The following important irregularities noticed in the test audit of the accounts of one of the central departments merit mention and indicate the need for supplying the officers with a set of rules early to guard against possible losses :—

- (a) Cash books were not attested by the Superintendent (a responsible officer).
- (b) Measurement books were not machine numbered and the rates were filled in by subordinate officers instead of by the responsible disbursing officers.
- (c) Tenders were not accompanied by earnest money deposits which are to be obtained to secure against any loss due to failures on the part of contractors.
- (d) Deviations from the terms of contract made by an officer other than the officer who entered into the contract originally.
- (e) An advance was made to the extent of the full value of materials brought to site instead of at 75 per cent. of the value of material allowed in the Public Works Department to secure against any loss. No agreement was drawn up with the contractor to secure a lien in the material.
- (f) Rates allowed were markedly higher than those given in the schedule of rates in the district.
- (g) An advance payment was made without measuring the completed work and without the necessary safeguards.
- (h) Alterations (involving extra payment) made in the specification of materials by a subordinate officer without the knowledge of his superior.
- (i) Liberal concessions were allowed to the contractors which were not justifiable.
- (j) The penalty for delay in execution of works was not enforced.
- (k) Calculations of rent was not made on any recognized basis and rent was not recovered from bills. Delay in recovery of rent was also noticed.



With reference to the above and various other points referred to in the inspection report which are still under the consideration of the officers concerned, he represents that the rules in the Public Works Account and Public Works Department Code were not applicable to him.

The accounts of a certain Ecclesiastical institution also indicated that private and Government Accounts were mixed up. Difficulty is experienced in maintaining accounts in the absence of adequate clerical staff.

In view of the various irregularities in provincial accounts noticed in audit and presented in the Reports on the Appropriation Accounts of the Government of the United Provinces the Public Accounts Committee have recommended a comprehensive enquiry into the working of the system in its various aspects. The question of the constitution of the Committee is under the consideration of Government.\*

(ii) A similar difficulty owing to a lack of a set of rules is felt in the circle of audit of the Accountant General, Central Revenues who has, in the case of works costing over Rs. 2,500 (those costing less than that limit having, under departmental rules, been treated as petty works to which the procedure applicable to contingent expenditure is wholly applicable), applied the procedure applicable to contingent charges supplemented by certificates obtained from the administrative authorities concerned to ensure :—

- (1) that the claims on works done are admitted on verification of the quantity and quality of the works executed, and
- (2) that payments are made to contractors on the basis of the rates agreed upon and in accordance with the terms approved by the competent authority.

As, however, audit conducted on the basis of such certificates cannot be looked upon as satisfactory, the desirability of issuing necessary rules on the subject at an early date is brought to notice.

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\*Director of Audit, United Provinces.

**GRANT No. 72—SUPERANNUATION ALLOWANCES AND PENSIONS.**  
**ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.**

| Major Head and Subhead.                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                      | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES".</b> |                         |                        |                       |                                                        |                                         |
| <b>PAYMENTS IN INDIA—</b>                                                                                                            |                         |                        |                       |                                                        |                                         |
| <b>A.—Superannuation and Retired Allowances :</b>                                                                                    |                         |                        |                       |                                                        |                                         |
| Non-voted O. 1,73,500                                                                                                                | 1,70,250                | 1,69,240               | —1,010                | ..                                                     | —1,010                                  |
| S. (a) — 3,250                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Voted O. 64,16,056                                                                                                                   | 73,91,056               | 75,79,066              | +1,88,010             | +1,59,944                                              | +28,066                                 |
| S. (b) 9,75,000                                                                                                                      |                         |                        |                       |                                                        |                                         |

The principal excesses were (i) in the Punjab (Rs. 1,18,535) and (ii) in Bombay (Rs. 47,673) and were due mainly to change in the incidence of pension paid at Political Treasuries on or after April 1921 from Provincial to Central. The charges for the nine years ending 1929-30 in the Bombay Circle amounted to Rs. 10,30,000 approximately. To meet this a supplementary grant of Rs. 9,75,000 was obtained from the Legislative Assembly and the balance was met by reappropriation within the Grant.

The final excess, which remained uncovered occurred in the Punjab (Rs. 28,535) and is stated to be due to 'normal growth.'

**B.—Compassionate Allowances :**

|                    |          |          |        |        |        |
|--------------------|----------|----------|--------|--------|--------|
| Non-voted O. 5,100 | 7,400    | 6,864    | —536   | ..     | —536   |
| S. (c) 2,300       |          |          |        |        |        |
| Voted . . . . .    | 1,41,200 | 1,48,542 | +7,342 | +5,900 | +1,442 |

Chiefly due to excess in the Punjab (Rs. 7,879) owing to change in the incidence of pensions paid from a Political Treasury from Provincial to Central.

**C.—Gratuities :**

|                    |       |       |        |   |        |
|--------------------|-------|-------|--------|---|--------|
| Non-voted O. 2,400 | 3,440 | 1,836 | —1,604 | — | —1,604 |
| S. (c) 1,040       |       |       |        |   |        |

Mainly due to non-utilisation of the provision of Rs. 1,000 in the North-West Frontier Province and smaller expenditure in Bombay (Rs. 678). Owing to uncertainty of what the expenditure might be the amount could not be surrendered.

|                 |        |        |         |        |         |
|-----------------|--------|--------|---------|--------|---------|
| Voted . . . . . | 94,600 | 74,484 | —20,116 | —4,927 | —15,189 |
|-----------------|--------|--------|---------|--------|---------|

Mainly to savings in India circle (Rs. 13,000) and in the North West Frontier Province (Rs. 7,000). The expenditure recorded under this head being of a fluctuating nature no accurate estimate could be framed.

(a) Sanctioned as follows—4th March, Rs. 12,750; 20th March, Rs. 1,800; 22nd March,—Rs. 17,000; 27th March,—Rs. 2,000; 31st March, Rs. 1,200.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned on 4th March.

| Major Head and Subhead.                                                                                                                                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------|----------------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                               | Rs.                     | Rs.                   | Rs.                   | Rs.                                                            | Rs.                                |
| PAYMENTS IN INDIA— <i>contd.</i>                                                                                                                                                                                              |                         |                       |                       |                                                                |                                    |
| <i>D.—Indian Civil Service</i>                                                                                                                                                                                                |                         |                       |                       |                                                                |                                    |
| <i>Family Pensions :</i>                                                                                                                                                                                                      |                         |                       |                       |                                                                |                                    |
| O. 68,000                                                                                                                                                                                                                     | 64,000                  | 68,421                | +4,421                | ..                                                             | +4,421                             |
| S. (d)—4,000                                                                                                                                                                                                                  |                         |                       |                       |                                                                |                                    |
| The excess occurred in the estimates of the Accountant General, Central Revenues due to under estimation of the probable requirements.                                                                                        |                         |                       |                       |                                                                |                                    |
| <i>E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds :</i>                                                                                                                          |                         |                       |                       |                                                                |                                    |
| O. 16,400                                                                                                                                                                                                                     | 16,390                  | 15,682                | —618                  | ..                                                             | —618                               |
| S. (d) —100                                                                                                                                                                                                                   |                         |                       |                       |                                                                |                                    |
| <i>F.—Pensions and Allowances paid in respect of other Provident Funds :</i>                                                                                                                                                  |                         |                       |                       |                                                                |                                    |
| <i>Non-voted</i> O. 59,100                                                                                                                                                                                                    | 52,282                  | 46,831                | —5,451                | ..                                                             | —5,451                             |
| S. (e) —6,818                                                                                                                                                                                                                 |                         |                       |                       |                                                                |                                    |
| The principal savings accrued in the estimates of the Accountant General, Central Revenues (Rs. 1,864), United Provinces (Rs. 1,575) and the Punjab (Rs. 2,334) and were due mainly to casualties and non-drawal of Pensions. |                         |                       |                       |                                                                |                                    |
| Voted . . . . .                                                                                                                                                                                                               | 74,550                  | 67,985                | —6,565                | —3,800                                                         | —2,765                             |
| The principal savings were in Bombay (Rs. 2,879) and in the accounts of the Audit Officer, Indian Stores Department (Rs. 3,095) owing to vacancies in the non-pensionable establishments.                                     |                         |                       |                       |                                                                |                                    |
| <i>G.—Pensions, etc., under war risk compensation scheme . . . . .</i>                                                                                                                                                        |                         |                       |                       |                                                                |                                    |
|                                                                                                                                                                                                                               | 59,217                  | 50,649                | —8,568                | —5,617                                                         | —2,951                             |
| Savings occurred in the estimates of all the Provinces chiefly in Bombay (Rs. 3,398) and in Bengal (Rs. 3,397) due partly to the termination of conditional pensions and partly to some pensions having remained undrawn.     |                         |                       |                       |                                                                |                                    |
| <i>H.—Equated Payments of commuted value of pensions charged to Capital :</i>                                                                                                                                                 |                         |                       |                       |                                                                |                                    |
| <i>H. 1.—Capital :</i>                                                                                                                                                                                                        |                         |                       |                       |                                                                |                                    |
| <i>Non-voted</i> O. 35,000                                                                                                                                                                                                    | 30,000                  | 29,921                | —79                   | ..                                                             | —79                                |
| S. (d) —5,000                                                                                                                                                                                                                 |                         |                       |                       |                                                                |                                    |
| Voted . . . . .                                                                                                                                                                                                               | 3,83,000                | 3,97,554              | +14,554               | +15,500                                                        | —946                               |

(d) Sanctioned on 4th March.

(e) Sanctioned as follows—4th March,—Rs. 4,775; 17th March,—Rs. 243; 22nd March,—Rs. 1,600.

| Major Head and Subhead.                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| PAYMENTS IN INDIA—concl'd.                                     |                         |                        |                       |                                                        |                                    |
| H. 2.—Interest :                                               |                         |                        |                       |                                                        |                                    |
| Non-voted O. 3,94,000                                          | 4,06,090                | 4,04,509               | —1,491                | ..                                                     | —1,491                             |
| S. (f) 12,090                                                  |                         |                        |                       |                                                        |                                    |
| I.—Commuted Value of Pensions Financed from Ordinary Revenue : |                         |                        |                       |                                                        |                                    |
| Non-voted . O. 1,30,000                                        | 6,15,000                | 5,63,039               | —51,961               | ..                                                     | —51,961                            |
| S. (f) 4,85,000                                                |                         |                        |                       |                                                        |                                    |
| See E.—Non-voted in Grant No. 94.                              |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                | 5,07,000                | —1,43,380              | —3,43,380             | —2,00,000                                              | —4,43,380                          |
| See E.—Voted in Grant No. 94.                                  |                         |                        |                       |                                                        |                                    |
| J.—Miscellaneous Pensionary Payments . . . . .                 | 56,533                  | 50,425                 | —6,108                | —1,200                                                 | —4,908                             |

The principal savings were in Bengal (Rs. 2,560) and in Madras (Rs. 1,398). The former was due mainly to some pensions remaining undrawn and the latter to the termination of certain pensions.

**K.—Concession Grants in respect of past contributions to annuities :**

|               |        |        |        |    |        |
|---------------|--------|--------|--------|----|--------|
| O. ..         | 11,466 | 15,733 | +4,267 | .. | +4,267 |
| S. (g) 11,466 |        |        |        |    |        |

The excess was in the Punjab due to no provision having been made for payment in India on account of refund of annuity to an I. C. S. officer.

**PAYMENTS IN ENGLAND—**

**L.—Superannuation and Retired Allowances :**

**L. 1.—India Office and High Commissioner's Establishments :**

|                     |          |          |         |        |         |
|---------------------|----------|----------|---------|--------|---------|
| Non-voted . . . . . | 8,45,000 | 8,34,306 | —10,694 | ..     | —10,694 |
| Voted . . . . .     | 27,000   | 33,400   | +6,400  | +7,000 | —600    |

Unexpected retirements owing to ill-health mainly caused the excess.

**L. 2.—High Court Judges :**

|                |          |          |         |         |        |
|----------------|----------|----------|---------|---------|--------|
| O. 2,23,000    | 1,98,000 | 1,86,092 | —11,908 | —17,000 | +5,092 |
| S. (f) —25,000 |          |          |         |         |        |

Transfer of payment of a pension to India from the commencement of October 1929 accounted for the bulk of the saving, balance representing provision retained for possible increase on account of new pensions in the latter half of the year, but not utilised. Excess over the modified appropriation due to the fact that expenditure in March, as compared with the December payments, was under estimated.

(f) Sanctioned on 4th March.

(g) Sanctioned on 4th March, Rs. 7,733; 31st March, Rs. 3,733.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|-------------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------|---------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                 | Rs.                                                         | Rs.                                   |

**PAYMENTS IN ENGLAND—contd.**

*L. 3.—Indian Civil Service :*

|                         |             |           |           |           |         |
|-------------------------|-------------|-----------|-----------|-----------|---------|
| <i>O.</i> 50,55,000     | } 48,95,000 | 47,34,586 | —1,60,414 | —1,33,000 | —27,414 |
| <i>S. (h)</i> —1,60,000 |             |           |           |           |         |

Decrease in expenditure due to the share of Provincial Governments in new annuities was not fully allowed for in the grant.

*L. 4.—Other Civil Services in India :*

|                               |             |           |           |           |        |
|-------------------------------|-------------|-----------|-----------|-----------|--------|
| <i>Non-voted O.</i> 50,76,000 | } 50,09,000 | 51,34,413 | +1,25,413 | +1,33,000 | —7,587 |
| <i>S. (h)</i> —67,000         |             |           |           |           |        |

Grant allowed for a continued decline in expenditure during the second half of the year, but payments during this period actually exceeded those in the first half by nearly Rs. 1,20,000 due entirely to an increased charge arising out of the re-allocation of a number of pensions, with retrospective effect.

|                 |           |           |         |        |        |
|-----------------|-----------|-----------|---------|--------|--------|
| Voted . . . . . | 25,06,000 | 24,60,292 | —45,708 | —7,000 | —38,70 |
|-----------------|-----------|-----------|---------|--------|--------|

Provision made in the grant for increase not utilised, payments being below those in the previous year.

**M.—Compassionate Allowances :**

|                              |            |          |        |    |        |
|------------------------------|------------|----------|--------|----|--------|
| <i>Non-voted O.</i> 1,33,000 | } 1,08,000 | 1,04,226 | —3,774 | .. | —3,774 |
| <i>S. (h)</i> —25,000        |            |          |        |    |        |

Payments in the second half of the year were below expectations.

|                 |        |        |        |    |        |
|-----------------|--------|--------|--------|----|--------|
| Voted . . . . . | 16,000 | 12,866 | —3,134 | .. | —3,134 |
|-----------------|--------|--------|--------|----|--------|

See—Non-voted.

**N.—Gratuities** . . . . . 7,000 .. —7,000 —7,000 ..

Contingent provision not utilised.

*O.—Indian Civil Service Family Pen-  
sions* . . . . . 12,67,000 13,37,760 +70,760 +80,000 —9,240

Allowance made in the budget for new cases was insufficient, the number of admissions being abnormally high.

*P.—Pensions paid in respect of the  
Bengal, Bombay (Provident  
Branch) and Madras Civil Funds :*

|                         |             |           |         |         |      |
|-------------------------|-------------|-----------|---------|---------|------|
| <i>O.</i> 30,93,000     | } 29,34,000 | 28,53,533 | —80,467 | —80,000 | —467 |
| <i>S. (h)</i> —1,59,000 |             |           |         |         |      |

The continuous fall in expenditure due to deaths increased considerably.

(h) Sanctioned on 4th March.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                    | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                            | Rs.                     | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>PAYMENTS IN ENGLAND—concl'd.</b>                                                                                                                                                                                                                                                                                        |                         |                             |                      |                                                             |                                         |
| <b>Q.—Pensions and Allowances paid in respect of other Provident Funds :</b>                                                                                                                                                                                                                                               | 42,60,000               | 41,54,813                   | —1,05,187            | ..                                                          | —1,05,187                               |
| <b>R.—Miscellaneous Pensionary Pay-<br/>ments :</b>                                                                                                                                                                                                                                                                        |                         |                             |                      |                                                             |                                         |
| Non-voted O. 3,83,000                                                                                                                                                                                                                                                                                                      | } 17,51,000             | 17,85,120                   | +34,120              | +17,000                                                     | +17,120                                 |
| S. (i) 13,68,000                                                                                                                                                                                                                                                                                                           |                         |                             |                      |                                                             |                                         |
| Excess due partly to allowance made in the grant for annual decrease in the expenditure for concession grants, based on the experience of past years, proving too high. Additional amount provided by reappropriation, viz., Rs. 16,000 was not sufficient fully to cover a grant disbursed in the last few days of March. |                         |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                            | 3,900                   | 32,706                      | +29,706              | +30,000                                                     | —294                                    |
| Excess due mainly to charges for pensions of Military Officers for years previous to 1929-30. No information concerning these charges was available when the budget was framed.                                                                                                                                            |                         |                             |                      |                                                             |                                         |
| <b>S.—Pensions of Widows and Families of Officers of the Bengal Pilot Service</b>                                                                                                                                                                                                                                          | 54,000                  | 50,453                      | —3,547               | ..                                                          | —3,547                                  |
| Grant allowed a small margin for possible new cases, but expenditure remained at approximately the same level as in the preceding year.                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| <b>T.—Loss or Gain by Exchange.</b>                                                                                                                                                                                                                                                                                        |                         |                             |                      |                                                             |                                         |
| Non-voted O. —                                                                                                                                                                                                                                                                                                             | } 1,49,000              | 1,69,679                    | +20,679              | ..                                                          | +20,679                                 |
| S. (i) 1,49,000                                                                                                                                                                                                                                                                                                            |                         |                             |                      |                                                             |                                         |
| See paragraph 48, Chapter III.                                                                                                                                                                                                                                                                                             |                         |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                            | —                       | 20,466                      | +20,466              | +18,000                                                     | +2,466                                  |
| See paragraph 48, Chapter III.                                                                                                                                                                                                                                                                                             |                         |                             |                      |                                                             |                                         |
| <b>U.—Deduct.—Pensionary Charges transferred to Accounts of Commercial Departments :</b>                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| U. 1.—Posts and Telegraphs Department . . . . .                                                                                                                                                                                                                                                                            | —61,22,000              | —61,25,000                  | —3,000               | ..                                                          | —3,000                                  |
| U. 2.—Railway Department . . . . .                                                                                                                                                                                                                                                                                         | —1,27,453               | —1,18,762                   | +8,694               | ..                                                          | +8,694                                  |

Mainly to excess in the Punjab (Rs 6,279) due to reduction in the number of pensions .

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

## U. 3.—Irrigation :

|                  |               |                |           |         |        |    |        |
|------------------|---------------|----------------|-----------|---------|--------|----|--------|
| <i>Non-voted</i> | <i>O.</i>     | <i>—24,500</i> | } —25,500 | —27,998 | —2,498 | .. | —2,498 |
|                  | <i>S. (j)</i> | <i>—1,000</i>  |           |         |        |    |        |

Relates to the North-West Frontier Province. The pensionary charges are calculated on a percentage basis with reference to expenditure under head "Establishment" of the Irrigation Department. The expenditure under "Establishment" was more than anticipated.

Voted . . . —91,700 —1,08,145 —16,445 —6,800 —9,645

Mainly for Irrigation Establishment in Baluchistan (Rs. 13,255) for which no provision could be made in the original estimates as the decision to effect the adjustment was reached after the Budget for the year had been passed. A sum of Rs. 6,000 was provided for in the course of the year according to expectations.

U. 4.—Northern India Salt  
Revenue Department :

*Non-voted* . . . —8,000 —7,250 + 750 .. +750

The allocation of a portion of the pensionary charges on account of a post to the Preventive Branch accounts for the variation.

Voted . . . —70,000 —71,303 —1,303 .. —1,303

U. 5.—Light houses and Light  
ships . . . . .

.. —18,132 —18,132 .. —18,132

Due to adjustment of contribution in respect of pensionary charges of the Light House Department owing to a later decision

|        |                  |                   |             |             |           |        |           |
|--------|------------------|-------------------|-------------|-------------|-----------|--------|-----------|
| Totals | <i>Non-voted</i> | <i>Gross</i>      | 2,28,46,138 | 2,26,67,057 | —1,79,081 | ..     | —1,79,081 |
|        |                  | <i>Deductions</i> | —33,500     | —35,248     | —1,748    | ..     | —1,748    |
|        |                  | <i>Net</i>        | 2,28,12,638 | 2,26,31,809 | —1,80,829 | ..     | —1,80,829 |
|        | <i>Voted</i>     | <i>Gross</i>      | 1,12,59,156 | 1,07,85,055 | —4,74,101 | +6,800 | —4,80,901 |
|        |                  | <i>Deductions</i> | —64,11,156  | —64,41,342  | —30,186   | —6,800 | —23,386   |
|        |                  | <i>Net</i>        | 48,48,000   | 43,43,713   | —5,04,287 | ..     | —5,04,287 |

## IMPORTANT COMMENTS.

*General.*

The saving in the voted expenditure under the Grant during 1929-30 represents about 10·4 per cent. of the final Grant (the same as in the previous year) and was due mainly to a large saving of Rs. 6,43,380 under Sub-head "I—Commuted value of Pensions financed from ordinary Revenue".

2. In the non-voted section of the Grant, however, the saving represents 0·8 per cent. of the final appropriation, against saving of about 2 per cent. in the previous year, and is indicative of improvement.

## GRANT No. 73—STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

| Major Head and Subhead.                                                                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| MAJOR HEAD.—“46.—STATIONERY<br>AND PRINTING.”                                                                                                                                             |                         |                        |                       |                                                     |                                    |
| Stationery Office and Stores :                                                                                                                                                            |                         |                        |                       |                                                     |                                    |
| A.—Stationery Office :                                                                                                                                                                    |                         |                        |                       |                                                     |                                    |
| A. 1.—Pay of Officers :                                                                                                                                                                   |                         |                        |                       |                                                     |                                    |
| <i>Non-voted</i>                                                                                                                                                                          | O.        ..        }   | 4,055                  | 7,645                 | +3,590                                              | +3,590                             |
|                                                                                                                                                                                           | S. (a) 4,055 }          |                        |                       |                                                     | ..                                 |
| A non-voted officer officiated as Controller.                                                                                                                                             |                         |                        |                       |                                                     |                                    |
| Voted                                                                                                                                                                                     | .        .        .     | 60,300                 | 52,597                | —7,703                                              | —7,704                             |
| Mainly due to the permanent Controller being on leave out of India.                                                                                                                       |                         |                        |                       |                                                     |                                    |
| A. 2.—Pay of Establishments                                                                                                                                                               |                         | 2,70,600               | 2,58,362              | —12,238                                             | —11,400                            |
| Due chiefly to delay in the appointment of the additional staff sanctioned (about Rs. 14,300).                                                                                            |                         |                        |                       |                                                     |                                    |
| A. 3.—Allowances, Honoraria<br>etc. :                                                                                                                                                     |                         |                        |                       |                                                     |                                    |
| <i>Non-voted</i>                                                                                                                                                                          | .        .        .     | ..                     | 2,229                 | +2,229                                              | +2,229                             |
| See A. 1. Non-voted.                                                                                                                                                                      |                         |                        |                       |                                                     |                                    |
| Voted                                                                                                                                                                                     | .        .        .     | 8,100                  | 7,463                 | —637                                                | —435                               |
| A. 4.—Customs Duty on Stores                                                                                                                                                              |                         | 98,000                 | 84,169                | —13,831                                             | ..                                 |
| Debit for Customs duty on Stores landed towards the close of the year was raised in the following year.                                                                                   |                         |                        |                       |                                                     |                                    |
| A. 5.—Other Supplies and Ser-<br>vices                                                                                                                                                    |                         |                        |                       |                                                     |                                    |
|                                                                                                                                                                                           | .        .        .     | 91,500                 | 98,991                | +7,491                                              | +7,500                             |
| Increased expenditure on packing cases (Rs. 9,500 ) and baling charges (Rs. 4,000) was partly counterbalanced by smaller expenditure on cooly labour (Rs. 6,000) due to favourable rates. |                         |                        |                       |                                                     |                                    |
| A. 6.—Contingencies                                                                                                                                                                       | .        .              | 44,900                 | 44,280                | —620                                                | +410                               |
|                                                                                                                                                                                           |                         |                        |                       |                                                     | —1,030                             |

(a) Sanctioned on 20th January.



| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |

## B.—Stationery Stores :

## B. 1.—Purchases in India :

## B. 1 (1).—Paper

|        |           |             |           |            |            |        |
|--------|-----------|-------------|-----------|------------|------------|--------|
| O.     | 33,50,000 | } 36,50,000 | 39,95,561 | + 3,45,561 | + 3,53,127 | —7,566 |
| S. (a) | 3,00,000  |             |           |            |            |        |

Due to increased demands from the paying departments, etc., for which no provision was made in the original estimate, received from the indenting officers. The unadjusted saving was due to bills for supplies made towards the close of the year having been presented by certain firms for payment in the following year.

## B. 1. (2).—Typewriters, Office Machinery and Accessories

|  |          |          |          |          |      |
|--|----------|----------|----------|----------|------|
|  | 3,00,000 | 3,69,421 | + 69,421 | + 70,000 | —579 |
|--|----------|----------|----------|----------|------|

Excess was due to the purchase in India of "Carbon" and "Stencil" papers as a result of the call for simultaneous tenders.

## B. 1 (3).—Other Stores

|  |           |           |          |          |      |
|--|-----------|-----------|----------|----------|------|
|  | 14,50,000 | 14,63,441 | + 13,441 | + 13,624 | —183 |
|--|-----------|-----------|----------|----------|------|

Due to heavier purchase of miscellaneous stores to meet increased demands from indenting officers.

## B. 1. (4).—Customs Duty on Stores

|  |        |    |         |         |    |
|--|--------|----|---------|---------|----|
|  | 12,000 | .. | —12,000 | —12,000 | .. |
|--|--------|----|---------|---------|----|

Saving was due to contracts having been entered into on the "F. O. B." basis.

## B. 1. (5).—Other Supplies and Services

|  |     |    |      |      |    |
|--|-----|----|------|------|----|
|  | 500 | 16 | —484 | —484 | .. |
|--|-----|----|------|------|----|

See B. 1 (4).

## C.—Central Printing Office :

## C. 1.—Pay of Officers

|  |        |        |      |       |      |
|--|--------|--------|------|-------|------|
|  | 25,700 | 25,191 | —509 | + 340 | —849 |
|--|--------|--------|------|-------|------|

## C. 2.—Pay of Establishments

|  |        |        |        |        |     |
|--|--------|--------|--------|--------|-----|
|  | 56,800 | 51,699 | —5,101 | —5,078 | —23 |
|--|--------|--------|--------|--------|-----|

## C. 3.—Allowances and Contingencies

|  |        |        |         |         |       |
|--|--------|--------|---------|---------|-------|
|  | 16,900 | 18,620 | + 2,620 | + 2,515 | + 105 |
|--|--------|--------|---------|---------|-------|

Due mainly to (i) increased travelling expenses owing to transfers (about Rs. 1,400) and (ii) repairing and overhauling of motor vans (about Rs. 900).

## C. 4.—Outside Printing (including Lithography)

|  |        |       |         |         |        |
|--|--------|-------|---------|---------|--------|
|  | 54,200 | 5,009 | —49,191 | —47,290 | —1,901 |
|--|--------|-------|---------|---------|--------|

Less work for outside printing.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>D.—Central Forms Stores :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| D. 1.—Pay of Officers . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 13,100                       | 13,086                      | —14                   | —14                                                         | ..                                      |
| D. 2.—Pay of Establishments . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,17,700                     | 1,12,353                    | —5,347                | —5,339                                                      | —8                                      |
| Mainly to delay in the entertainment of the additional staff as a result of re-organisa-<br>tion (Rs. 3,700).                                                                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| D. 3.—Payments for Printing<br>Forms by Contract . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 4,12,000                     | 4,02,000                    | —10,000               | —10,000                                                     | ..                                      |
| Due to reduction in the demand for forms by the Army and Posts and Telegraphs<br>Departments.                                                                                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| D. 4.—Expenditure on Forms<br>Press (Temporary) :                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| D. 4 (1).—Pay of Estab-<br>lishments . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 44,000                       | 42,300                      | —1,700                | —1,699                                                      | —1                                      |
| D. 4 (2).—Supplies and<br>Services . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,27,200                     | 77,378                      | —49,822               | —49,806                                                     | —16                                     |
| Saving occurred chiefly under the head "Additions to plant and machinery" due to<br>more favourable rates than estimated having been obtained when the actual purchases<br>were made.                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| D. 4 (3).—Allowances and<br>Contingencies . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 1,600                        | 2,982                       | +1,382                | +1,388                                                      | —6                                      |
| Due to cost of re-wiring in the Central Forms Press.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| D. 5.—Postage and Telegram<br>charges . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 41,000                       | 40,000                      | —1,000                | —1,000                                                      | ..                                      |
| D. 6.—Other Supplies and Ser-<br>vices . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,100                        | 765                         | —335                  | —300                                                        | —35                                     |
| Saving was due to less consumption of current for electric lights and fans.                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| D. 7.—Allowances and Contin-<br>gencies . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 28,300                       | 21,846                      | —6,454                | —6,450                                                      | —4                                      |
| Economy in the purchase of stores.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>E.—Central Publication Branch :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| E. 1.—Pay of Officers . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10,800                       | 11,297                      | +497                  | +497                                                        | ..                                      |
| E. 2.—Pay of Establishments . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 84,400                       | 84,454                      | +54                   | +1,480                                                      | —1,426                                  |
| The amount of Rs. 1,480 provided by reappropriation on 13th March to meet the<br>cost of revision of a portion of the establishment then under contemplation was found<br>unnecessary as the revision was given effect to in the following year.                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| E. 3.—Allowances, Honoraria, etc. . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              | 496                         | +406                  | +496                                                        | ..                                      |
| Under travelling allowance on transfer.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| E. 4.—Postage and Packing<br>Charges . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 1,00,000                     | 1,07,855                    | +7,855                | +8,000                                                      | —145                                    |
| Abnormal increase in the issue of Army Publications chiefly contributed to the<br>excess.                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| E. 5.—Supplies and Services . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4,99,000                     | 4,57,612                    | —41,388               | —2,07,250                                                   | +1,65,862                               |
| Over-budgeting under the head "Manufacturing cost of priced publications" for<br>want of reliable data chiefly contributed to the saving. The grant was reduced by re-<br>appropriation as considerable saving was anticipated by the Controller on the basis of<br>actuals. Heavy adjustments made under instructions from the Controller on receipt of<br>the account from the Government of India Press, Calcutta after the close of the year<br>resulted in the uncovered excess which could not be foreseen. |                              |                             |                       |                                                             |                                         |

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |

**E.—Central Publication Branch—*concl'd.***

|                           |        |        |         |         |        |
|---------------------------|--------|--------|---------|---------|--------|
| E. 6.—Contingencies . . . | 47,500 | 78,355 | +30,855 | +38,125 | —7,270 |
|---------------------------|--------|--------|---------|---------|--------|

Excess was due chiefly to adjustment of charges for rent of office accommodation supplied by the Public Works Department. The unadjusted saving of Rs. 7,270 is due to debit for cost of stationery supplied and printing work done for the Central Publication Branch not having been raised during the year.

|                                                                           |     |     |     |     |    |
|---------------------------------------------------------------------------|-----|-----|-----|-----|----|
| E. 7.—Establishment (charges paid to other Governments, Departments, etc. | 300 | 258 | —42 | —36 | —6 |
|---------------------------------------------------------------------------|-----|-----|-----|-----|----|

**GOVERNMENT OF INDIA PRESS, CALCUTTA.**

**F.—Press :**

|                         |          |       |        |        |    |
|-------------------------|----------|-------|--------|--------|----|
| F. 1.—Pay of Officers : |          |       |        |        |    |
| Non-voted : O. 9,000    | } 10,410 | 8,690 | —1,750 | —1,750 | .. |
| S. (a) 1,440            |          |       |        |        |    |

A non-voted officer was appointed as Manager from a later date than anticipated (See F. 1 voted).

|             |       |       |      |      |    |
|-------------|-------|-------|------|------|----|
| Voted . . . | 7,000 | 7,457 | +457 | +457 | .. |
|-------------|-------|-------|------|------|----|

Due to appointment of a voted officer for a longer period than anticipated. (See F. 1 Non-voted).

|                               |          |          |         |         |    |
|-------------------------------|----------|----------|---------|---------|----|
| F. 2.—Pay of Establishments : |          |          |         |         |    |
| F. 2 (1).—Operatives . . .    | 3,93,600 | 3,60,624 | —32,976 | —32,976 | .. |

Saving was due chiefly to the smaller earnings of the permanent (Rs. 21,000) and temporary (Rs. 8,000) piece workers owing to reduction in demands on the Press.

|                              |        |        |         |         |     |
|------------------------------|--------|--------|---------|---------|-----|
| F. 2 (2).—Branch Supervision | 60,200 | 56,309 | —3,891  | —3,891  | ..  |
| F. 2 (3).—Auxiliary . . .    | 43,600 | 58,830 | +15,230 | +15,164 | +66 |

Increased charges on account of leave salary due to revision of leave rules for piece-workers chiefly contributed to the excess.

|                         |          |          |        |        |    |
|-------------------------|----------|----------|--------|--------|----|
| F. 2 (4).—Readers . . . | 1,20,500 | 1,12,973 | —7,527 | —7,527 | .. |
|-------------------------|----------|----------|--------|--------|----|

Mainly due to unfilled vacancies.

|                                      |        |        |        |        |    |
|--------------------------------------|--------|--------|--------|--------|----|
| F. 2 (5).—Standing Formes            | 1,100  | 1,063  | —37    | —37    | .. |
| F. 2 (6).—Other Establishments . . . | 95,100 | 87,987 | —7,113 | —7,113 | .. |

Certain posts were not filled up.

|                                     |         |       |        |        |     |
|-------------------------------------|---------|-------|--------|--------|-----|
| F. 3.—Allowances, Honoraria, etc. : |         |       |        |        |     |
| Non-voted O. 4,200                  | } 5,481 | 1,760 | —3,721 | —3,700 | —21 |
| S. (a) 1,281                        |         |       |        |        |     |

Saving was due mainly to non-utilisation of the provision for cost of passages (Rs. 3,600) of the Manager.

|             |        |        |        |        |      |
|-------------|--------|--------|--------|--------|------|
| Voted . . . | 26,100 | 29,350 | +3,250 | +3,090 | +160 |
|-------------|--------|--------|--------|--------|------|

Increased overtime allowance paid in consequence of a large amount of immediate and timed work done for the Royal Commission, etc., chiefly contributed to the excess.

(a) Sanctioned on 5th March

| Major Head and Subhead.                                                                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                      | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                              |
| <b>GOVERNMENT OF INDIA PRESS, CALCUTTA—concl'd.</b>                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                  |
| <b>F. Press—concl'd.</b>                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                  |
| F. 4.—Contingencies . . .                                                                                                                                                                                                                            | 19,900                  | 16,626                 | —3,274                | —3,215                                                 | —59                              |
| Saving was due to reduction in postage charges (Rs. 1,500) and economy in miscellaneous expenditure (Rs. 1,700).                                                                                                                                     |                         |                        |                       |                                                        |                                  |
| F. 5.—Additions to Plant and Machinery (including Expenditure in England at the prevailing rate of Exchange) . . .                                                                                                                                   | 500                     | ..                     | —500                  | ..                                                     | —500                             |
| No purchases were made in India.                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                  |
| F. 6.—Supplies and Services . . .                                                                                                                                                                                                                    | 54,000                  | 63,487                 | +9,487                | +9,500                                                 | —13                              |
| Increased cost of outside printing work done for other departments, such as maps, blocks etc., (Rs. 5,000) and more spare parts of machinery purchased (Rs. 4,000) than anticipated.                                                                 |                         |                        |                       |                                                        |                                  |
| F. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .                                                                                                                                                             | 24,000                  | 27,746                 | +3,746                | +4,000                                                 | —254                             |
| Purchase of metal for keeping type standing for the convenience of the Royal Commission etc., contributed to the excess.                                                                                                                             |                         |                        |                       |                                                        |                                  |
| F. 8.—Provision for Depreciation—provision for payment into Depreciation Fund . . .                                                                                                                                                                  | 91,800                  | 94,828                 | +3,028                | +3,028                                                 | ..                               |
| Larger number of unserviceable machines were disposed of during the year than was anticipated. The book values of such machines are charged against this subhead.                                                                                    |                         |                        |                       |                                                        |                                  |
| F. 9.—Renewals and Replacements from Depreciation Fund, (including expenditure in England at the prevailing rate of Exchange) . . .                                                                                                                  | 50,100                  | 53,378                 | +3,278                | +3,400                                                 | —122                             |
| Excess was due to more renewals found necessary than estimated.                                                                                                                                                                                      |                         |                        |                       |                                                        |                                  |
| F. 10.—Deduct—Amount transferred from Depreciation Fund . . .                                                                                                                                                                                        | —50,100                 | —56,315                | —6,215                | ..                                                     | —6,215                           |
| Variation was due to increased actual renewals (Rs. 3,278 <i>vide</i> remarks against F.9) and renewal work done at the Type Foundry and Mechanical Branch of the Press (Rs. 3,000). The saving was set off against the probable saving under F. 12. |                         |                        |                       |                                                        |                                  |
| F. 11.—Establishment charges recovered from other Governments, Departments, etc. . .                                                                                                                                                                 | —200                    | —258                   | —58                   | ..                                                     | —58                              |
| F. 12.—Deduct—Probable Savings . . .                                                                                                                                                                                                                 | —7,000                  | ..                     | +7,000                | ..                                                     | +7,000                           |
| Fully realised.                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                  |
| <b>G.—Mechanical Section :</b>                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                  |
| G. 1.—Pay of Establishments :                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                  |
| G. 1 (1).—Operatives . . .                                                                                                                                                                                                                           | 4,700                   | 4,884                  | +184                  | +184                                                   | ..                               |
| G. 1 (2).—Branch Supervision . . .                                                                                                                                                                                                                   | 2,800                   | 2,245                  | —555                  | —184                                                   | —371                             |
| G. 1 (3).—Auxiliary . . .                                                                                                                                                                                                                            | 1,700                   | 1,514                  | —186                  | —47                                                    | —139                             |
| G. 1 (4).—Other Establishments . . .                                                                                                                                                                                                                 | 80                      | 847                    | +47                   | +47                                                    | ..                               |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>H.—Type-foundry Section</b>                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| Pay of Establishments—Operatives . . . .                                                                                                                                                                                                                                                               | 1,900                   | 1,871                  | —29                   | ..                                                     | —29                                     |
| <b>GOVERNMENT OF INDIA PRESS, DELHI.</b>                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| <b>I.—Press:</b>                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| I. 1.—Pay of Officers . . . .                                                                                                                                                                                                                                                                          | 11,000                  | 11,031                 | +31                   | +31                                                    | ..                                      |
| I. 2.—Pay of Establishments :                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| I. 2. (1).—Operatives. . . .                                                                                                                                                                                                                                                                           | 1,66,900                | 1,39,530               | —27,370               | —4,050                                                 | —23,320                                 |
| Due mainly to (i) the reduction in the demands on the press and consequent smaller earnings of the piece workers (Rs. 17,950), (ii) vacant posts (Rs. 6,000) and (iii) the smaller outturn of the Lino Operators. The net saving was not surrendered in order to realise the probable savings (I. 11). |                         |                        |                       |                                                        |                                         |
| I. 2. (2).—Branch Supervision . . . .                                                                                                                                                                                                                                                                  | 19,700                  | 20,991                 | +1,291                | —                                                      | +1,291                                  |
| Under leave salary.                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| I. 2. (3).—Auxiliary . . . .                                                                                                                                                                                                                                                                           | 19,600                  | 21,495                 | +1,895                | ..                                                     | +1,895                                  |
| Due to more payments made to piece workers at class rates than was anticipated.                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| I. 2 (4).—Readers . . . .                                                                                                                                                                                                                                                                              | 53,000                  | 45,577                 | —7,423                | —7,300                                                 | —123                                    |
| I. 2 (5).—Standing Formes. . . .                                                                                                                                                                                                                                                                       | 800                     | 781                    | —19                   | ..                                                     | —19                                     |
| I. 2 (6).—Other Establishments . . . .                                                                                                                                                                                                                                                                 | 47,400                  | 41,082                 | —6,318                | —6,200                                                 | —118                                    |
| Due partly to employment of less fluctuating staff (Rs. 4,000).                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| I. 3.—Allowances :                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
| Non-voted . . . .                                                                                                                                                                                                                                                                                      | 800                     | 272                    | —528                  | —400                                                   | —128                                    |
| Due mainly to less expenditure on travelling allowance than anticipated.                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| Voted . . . .                                                                                                                                                                                                                                                                                          | 20,800                  | 17,742                 | —3,058                | —2,770                                                 | —288                                    |
| Less expenditure than anticipated on (i) house rent and other allowances (Rs. 1,575) and (ii) overtime allowance (Rs. 1,183).                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| I. 4.—Contingencies . . . .                                                                                                                                                                                                                                                                            | 21,700                  | 15,978                 | —5,722                | —4,540                                                 | —1,182                                  |
| Due to (i) decrease in the number of articles despatched by post (Rs. 3,000) and (ii) economy in expenditure mainly owing to heavy parcels being despatched by rail instead of by post (Rs. 2,722).                                                                                                    |                         |                        |                       |                                                        |                                         |
| I. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . . .                                                                                                                                                                                   | 2,300                   | 2,396                  | +96                   | +100                                                   | —4                                      |

| Major Head and Subhead.                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>GOVERNMENT OF INDIA PRESS, DELHI —<br/>concl'd.</b>                                                                                 |                         |                        |                       |                                                        |                                    |
| <b>I. Press—concl'd.</b>                                                                                                               |                         |                        |                       |                                                        |                                    |
| I. 6.—Supplies and Services . . . . .                                                                                                  | 41,000                  | 32,293                 | —8,707                | —7,000                                                 | —1,707                             |
| Smaller expenditure than anticipated occurred mainly on (i) electric energy (Rs. 5,250) and (ii) Railway freight etc., (Rs. 2,877).    |                         |                        |                       |                                                        |                                    |
| I. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . . . .                                           | 7,000                   | 6,836                  | —164                  | ..                                                     | —164                               |
| I. 8.—Provision for Depreciation —for payment into Depreciation Fund . . . . .                                                         | 70,000                  | 56,767                 | —13,233               | —13,900                                                | +667                               |
| The cost of the depreciation when actually worked out fell short of the budget provision.                                              |                         |                        |                       |                                                        |                                    |
| I. 9.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange) . . . . . | 23,000                  | 12,447                 | —10,553               | ..                                                     | —10,553                            |
| Renewals less than anticipated.                                                                                                        |                         |                        |                       |                                                        |                                    |
| I. 10.—Deduct—Amount transferred from Depreciation Fund . . . . .                                                                      | —23,000                 | —21,871                | +1,129                | ..                                                     | +1,129                             |
| Less manufacture of type than anticipated.                                                                                             |                         |                        |                       |                                                        |                                    |
| I. 11.—Deduct—Probable Savings . . . . .                                                                                               | —20,000                 | ..                     | +20,000               | ..                                                     | +20,000                            |
| Fully realised.                                                                                                                        |                         |                        |                       |                                                        |                                    |
| <b>J.—Mechanical Section :</b>                                                                                                         |                         |                        |                       |                                                        |                                    |
| J. 1.—Pay of Establishments . . . . .                                                                                                  |                         |                        |                       |                                                        |                                    |
| J. 1 (1).—Operatives . . . . .                                                                                                         | 2,300                   | 2,095                  | —205                  | —150                                                   | —55                                |
| J. 1 (2).—Auxiliary . . . . .                                                                                                          | 1,100                   | 1,144                  | +44                   | ..                                                     | +44                                |
| <b>K.—Type Foundry Section :</b>                                                                                                       |                         |                        |                       |                                                        |                                    |
| K. 1.—Pay of Establishments :                                                                                                          |                         |                        |                       |                                                        |                                    |
| K. 1 (1).—Operatives . . . . .                                                                                                         | 1,100                   | 1,069                  | —31                   | —30                                                    | —1                                 |
| <b>L.—Private Secretary to His Excellency the Viceroy's Press :</b>                                                                    |                         |                        |                       |                                                        |                                    |
| L. 1.—Pay of Establishments . . . . .                                                                                                  | 46,800                  | 46,591                 | —209                  | —209                                                   | ..                                 |
| L. 2.—Other Charges . . . . .                                                                                                          | 11,600                  | 13,413                 | —1,187                | —1,310                                                 | +123                               |

The estimates for allowances proved high.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or — |
|-------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                               |

## GOVERNMENT OF INDIA PRESS, ALIGARH.

## M—Press :

M. 1.—Pay of Officers . . . 8,600 7,791 —809 —407 —402

## M. 2.—Pay of Establishments :

M. 2 (1).—Operatives . . . 69,300 58,491 —10,809 —2,800 —8,009

Due to less earnings of piece workers owing to reduction in the demands on the press.

M. 2 (2).—Branch Super-  
vision . . . 5,700 5,714 +14 .. +14

M. 2 (3).—Auxiliary . . . 7,600 6,280 —1,320 —1,320 ..

M. 2 (4).—Readers . . . 3,900 3,440 —460 —435 —25

M. 2 (5).—Standing Forms 500 509 +9 .. +9

M. 2 (6).—Other Establish-  
ments . . . 70,200 66,988 —3,212 —2,984 —228

M. 3.—Allowances . . . 2,100 683 —1,417 —1,400 —17

Due to (i) non-utilisation of the provision made for medical treatment (Rs. 100), and (ii) the provision for overtime (Rs. 611) and travelling allowance (Rs. 706) based on past actuals proving high.

M. 4.—Contingencies . . . 10,100 8,056 —2,044 —1,000 —1,044

Less repairs were done to plant and machinery during the year.

M. 5.—Additions to Plant and  
Machinery (including ex-  
penditure in England at  
the prevailing rate of Ex-  
change) . . . 4,000 4,140 +140 +1,600 —1,460

The final saving was due to non-utilisation of the additional grant re-appropriated for the purchases of Types, etc., owing to administrative sanction having been received late.

M. 6.—Supplies and Services . . . 49,500 26,484 —23,016 —21,700 —1,316

Smaller expenditure on freight and purchase of spare parts.

| Major Head and Subhead.                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                                          | Rs.                                     |
| <b>GOVERNMENT OF INDIA PRESS, ALI-<br/>GARH—concl'd.</b>                                                                                                     |                         |                        |                       |                                                                              |                                         |
| <b>M. Press—concl'd.</b>                                                                                                                                     |                         |                        |                       |                                                                              |                                         |
| M. 7.—Stores (including ex-<br>penditure in England at<br>the prevailing rate of Ex-<br>change) . . . . .                                                    | 22,000                  | 20,275                 | —1,725                | —2,000                                                                       | +275                                    |
| M. 8.—Provision for Deprecia-<br>tion—for payment into<br>Depreciation Fund . . . . .                                                                        | 42,000                  | 38,922                 | —3,078                | —3,078                                                                       | ..                                      |
| Actual cost when worked out fell short of the provision originally made.                                                                                     |                         |                        |                       |                                                                              |                                         |
| M. 9.—Renewals and Replace-<br>ments from Depreciation<br>Fund, (including expendi-<br>ture in England at the<br>prevailing rate of Ex-<br>change) . . . . . | 19,000                  | 19,517                 | +517                  | +600                                                                         | —83                                     |
| Due mainly to purchase of machinery not provided for originally.                                                                                             |                         |                        |                       |                                                                              |                                         |
| M. 10.— <i>Deduct</i> .—Amount trans-<br>ferred from Depreciation<br>Fund . . . . .                                                                          | —19,000                 | —19,517                | —517                  | —600                                                                         | +83                                     |
| See "M. 9."                                                                                                                                                  |                         |                        |                       |                                                                              |                                         |
| M. 11.—Works . . . . .                                                                                                                                       | 5,200                   | 8,354                  | +3,154                | +2,700                                                                       | +454                                    |
| Increased expenditure occurred in connection with the Fire Protection scheme in<br>the Press.                                                                |                         |                        |                       |                                                                              |                                         |
| M. 12.— <i>Deduct</i> .—Probable Sav-<br>ings . . . . .                                                                                                      | —8,000                  | ..                     | +8,000                | ..                                                                           | +8,000                                  |
| Fully realised.                                                                                                                                              |                         |                        |                       |                                                                              |                                         |

**N.—Mechanical Section :****N. 1.—Pay of Establishments :**

|                                                               |       |       |      |      |    |
|---------------------------------------------------------------|-------|-------|------|------|----|
| N. 1 (1).—Operatives . . . . .                                | 4,200 | 3,375 | —805 | —804 | —1 |
| Appointments were made on pay less than the sanctioned scale. |       |       |      |      |    |
| N. 1 (2).—Branch Super-<br>vision . . . . .                   | 3,700 | 3,423 | —277 | —277 | .. |
| N. 1 (3).—Auxiliary . . . . .                                 | 6,100 | 5,715 | —385 | —386 | +1 |



| Major Head and Subhead.                                                                                                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                      | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                   |
| GOVERNMENT OF INDIA PRESS, SIMLA.                                                                                                                                                                                                                                                    |                         |                        |                      |                                                        |                                       |
| O.—Press :                                                                                                                                                                                                                                                                           |                         |                        |                      |                                                        |                                       |
| O. 1.—Pay of Officers : . . .                                                                                                                                                                                                                                                        | 13,400                  | 13,548                 | +148                 | +148                                                   | —                                     |
| O. 2.—Pay of Establishments :                                                                                                                                                                                                                                                        |                         |                        |                      |                                                        |                                       |
| O. 2 (1).—Operatives . . .                                                                                                                                                                                                                                                           | 1,16,100                | 1,09,782               | —6,318               | —6,317                                                 | —1                                    |
| O. 2 (2).—Branch Supervision . . .                                                                                                                                                                                                                                                   | 16,500                  | 14,019                 | —2,481               | —2,481                                                 | ..                                    |
| O. 2 (3).—Auxiliary . . .                                                                                                                                                                                                                                                            | 13,100                  | 11,548                 | —1,552               | —1,552                                                 | ..                                    |
| O. 2 (4).—Readers . . .                                                                                                                                                                                                                                                              | 60,900                  | 49,312                 | —11,588              | —11,588                                                | ..                                    |
| O. 2 (5).—Standing Forms . . .                                                                                                                                                                                                                                                       | 6,900                   | 6,582                  | —318                 | —248                                                   | —70                                   |
| O. 2 (6).—Other Establishments . . .                                                                                                                                                                                                                                                 | 43,200                  | 43,270                 | +70                  | .                                                      | +70                                   |
| O. 3.—Allowances . . .                                                                                                                                                                                                                                                               | 34,700                  | 44,069                 | +9,369               | +9,310                                                 | —1                                    |
| Due chiefly to excess expenditure on grain compensation allowance (Rs. 2,705), overtime allowance (Rs. 3,673) and on cost of passages paid to the Manager (Rs. 3,647) not provided for in the original estimates.                                                                    |                         |                        |                      |                                                        |                                       |
| O. 4.—Contingencies . . .                                                                                                                                                                                                                                                            | 8,600                   | 13,620                 | +5,020               | +5,140                                                 | —120                                  |
| Due mainly to expenditure on (i) municipal taxes (Rs. 2,424) for which no provision was originally made and (ii) increased expenditure on service postage stamps and packing charges (Rs. 2,050).                                                                                    |                         |                        |                      |                                                        |                                       |
| O. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange) . . .                                                                                                                                                                   | 500                     | ..                     | —500                 | —500                                                   | ..                                    |
| No necessity arose for utilising the amount.                                                                                                                                                                                                                                         |                         |                        |                      |                                                        |                                       |
| O. 6.—Supplies and Services . . .                                                                                                                                                                                                                                                    | 28,000                  | 29,794                 | +1,794               | +1,900                                                 | —166                                  |
| Increased expenditure occurred on railway freight (Rs. 2,170).                                                                                                                                                                                                                       |                         |                        |                      |                                                        |                                       |
| O. 7.—Stores (including expenditure in England at the prevailing rate of Exchange) . . .                                                                                                                                                                                             | 10,500                  | 10,185                 | —315                 | —250                                                   | —65                                   |
| O. 8.—Provision for Depreciation—for payment into Depreciation Fund . . .                                                                                                                                                                                                            | 36,400                  | 38,655                 | +2,255               | +2,255                                                 | ..                                    |
| Due to depreciation calculated on the value of unserviceable machinery, furniture, etc., for which no provision was made in the original estimate (Rs. 1,451) and difference between the actual amount of depreciation and that provided in the budget on the basis of past actuals. |                         |                        |                      |                                                        |                                       |

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |

GOVERNMENT OF INDIA PRESS, SIMLA—  
*concl'd.*O.—Press—*concl'd.*

|                                                                                                                              |        |       |        |        |     |
|------------------------------------------------------------------------------------------------------------------------------|--------|-------|--------|--------|-----|
| O. 9.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange) | 10,000 | 6,110 | —3,890 | —3,845 | —45 |
|------------------------------------------------------------------------------------------------------------------------------|--------|-------|--------|--------|-----|

Due to postponement of purchases.

|                                                                  |         |        |        |        |     |
|------------------------------------------------------------------|---------|--------|--------|--------|-----|
| O. 10.— <i>Deduct</i> —Amount transferred from Depreciation Fund | —10,000 | —6,110 | +3,890 | +3,845 | +45 |
|------------------------------------------------------------------|---------|--------|--------|--------|-----|

See "O. 9".

## P.—Mechanical Section :

## P. 1.—Pay of Establishments :

|                                                                 |       |       |        |      |        |
|-----------------------------------------------------------------|-------|-------|--------|------|--------|
| P. 1 (1)—Operatives                                             | 4,200 | 6,275 | +2,075 | +386 | +1,689 |
| A provision of Rs. 1,900 was inadvertently made under P. 1 (2). |       |       |        |      |        |
| P. 1 (2)—Auxiliary                                              | 2,200 | 511   | —1,689 | ..   | —1,689 |

See "P. 1(1)".

Q.—Printing Presses—Minor Provinces  
or Political Agencies :

## NORTH WEST FRONTIER PROVINCE.

## Q. 1.—Government Presses :

## Q. 1 (1).—Gross Charges :

|                               |       |       |        |        |    |
|-------------------------------|-------|-------|--------|--------|----|
| Q. 1 (1) (a).—Pay of Officers | 7,000 | 6,000 | —1,000 | —1,000 | .. |
|-------------------------------|-------|-------|--------|--------|----|

|                                     |        |        |        |        |      |
|-------------------------------------|--------|--------|--------|--------|------|
| Q. 1 (1) (b).—Pay of Establishments | 44,240 | 42,025 | —2,215 | —1,780 | —435 |
|-------------------------------------|--------|--------|--------|--------|------|

The saving which accrued entirely under the Secretariat Press, was due to (i) earnings of piece workers not having reached the anticipated figure (Rs. 1,300 roundly) (ii) discharge of 3 wheelers during the latter half of 1928-29 i.e., after submission of the 1929-30 estimates (Rs. 900 roundly).

|                             |        |        |        |         |        |
|-----------------------------|--------|--------|--------|---------|--------|
| Q. 1 (1) (c).—Other Charges | 45,266 | 54,348 | +9,082 | +10,650 | —1,568 |
|-----------------------------|--------|--------|--------|---------|--------|

The excess (almost entirely under the Secretariat Press) was due to (i) Installation of electric energy for driving machines for which no budget provision existed (Rs. 900 roundly) (ii) heavy expenditure under "Outside Printing" due to increased work of the Press (Rs. 6,000) and the balance chiefly to (iii) large expenditure on "Freight on forms" owing to increased supplies received from Calcutta.

|                                                           |        |        |    |    |    |
|-----------------------------------------------------------|--------|--------|----|----|----|
| Q. 1 (2).—Cost of Convict labour supplied to Jail Presses | 14,000 | 14,000 | .. | .. | .. |
|-----------------------------------------------------------|--------|--------|----|----|----|

|                                           |       |       |        |    |        |
|-------------------------------------------|-------|-------|--------|----|--------|
| Q. 1 (3).—Provision for Depreciation Fund | 4,494 | 6,078 | +1,584 | .. | +1,584 |
|-------------------------------------------|-------|-------|--------|----|--------|

The original grant fell short of requirements.

| Major Head and Subhead.                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|-----------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                  | Rs.                                                 | Rs.                                     |
| <b>Q.—Printing Presses—Minor Provinces<br/>or Political Agencies—<i>concl.</i></b>                                                                                                                                                                                     |                         |                        |                      |                                                     |                                         |
| <b>NORTH WEST FRONTIER PROVINCE.—<i>concl.</i></b>                                                                                                                                                                                                                     |                         |                        |                      |                                                     |                                         |
| <b>Q. 1. Government Presses—<i>concl.</i></b>                                                                                                                                                                                                                          |                         |                        |                      |                                                     |                                         |
| Q. 1 (4).—Renewal and Re-<br>placement from Deprecia-<br>tion Fund . . .                                                                                                                                                                                               | 4,000                   | 2,793                  | —1,207               | ..                                                  | —1,207                                  |
| Due to non-replacement in the Jail Press (Rs. 1,205) of condemned plant, machinery<br>and furniture to the extent anticipated when budget was framed.                                                                                                                  |                         |                        |                      |                                                     |                                         |
| Q. 1 (5).—Amount trans-<br>ferred from Deprecia-<br>tion Fund . . .                                                                                                                                                                                                    | —4,000                  | —2,793                 | +1,207               | ..                                                  | +1,207                                  |
| See "Q 1 (4)".                                                                                                                                                                                                                                                         |                         |                        |                      |                                                     |                                         |
| <b>OTHER PRESSES:—</b>                                                                                                                                                                                                                                                 |                         |                        |                      |                                                     |                                         |
| Q. 4.—Residency and Agency<br>Press :                                                                                                                                                                                                                                  |                         |                        |                      |                                                     |                                         |
| Q. 4 (1).—Pay of Establish-<br>ments . . .                                                                                                                                                                                                                             | 26,600                  | 25,378                 | —1,222               | —953                                                | —269                                    |
| Q. 4 (2).—Other Charges . .                                                                                                                                                                                                                                            | 8,600                   | 8,380                  | —220                 | +523                                                | —743                                    |
| Q. 4 (3).— <i>Deduct</i> —Establish-<br>ment Charges recovered<br>from other Govern-<br>ments, Departments,<br>etc. . . . .                                                                                                                                            | —10,000                 | —12,509                | —2,509               | ..                                                  | —2,509                                  |
| There were more recoveries on account of overhead charges than anticipated.                                                                                                                                                                                            |                         |                        |                      |                                                     |                                         |
| Q. 5.—Jail Press (Delhi). . .                                                                                                                                                                                                                                          | 1,000                   | 136                    | —864                 | —800                                                | —64                                     |
| Smaller expenditure on purchase of raw materials, etc.                                                                                                                                                                                                                 |                         |                        |                      |                                                     |                                         |
| <b>R.—Discount on Plain Paper . . .</b>                                                                                                                                                                                                                                | 600                     | 1,244                  | +644                 | +110                                                | +534                                    |
| Provision for expenditure (Rs. 589) in the North West Frontier Province erro-<br>neously made under Q.1. (1) (c).                                                                                                                                                      |                         |                        |                      |                                                     |                                         |
| <b>S.—Charges paid to Provincial Gov-<br/>ernments for printing works<br/>done at their Presses :</b>                                                                                                                                                                  |                         |                        |                      |                                                     |                                         |
| S. 1.—Bombay . . . . .                                                                                                                                                                                                                                                 | 72,200                  | 40,714                 | —31,486              | —31,200                                             | —286                                    |
| The cost of printing priced publications of non-paying departments (which was pro-<br>vided under this head) was adjusted against the Central Publication Branch. See Sub<br>head E. 5.                                                                                |                         |                        |                      |                                                     |                                         |
| S. 2.—Bengal. . . . .                                                                                                                                                                                                                                                  | 8,000                   | 2,710                  | —5,290               | —5,800                                              | +510                                    |
| See "S. 1".                                                                                                                                                                                                                                                            |                         |                        |                      |                                                     |                                         |
| S. 3.—Burma . . . . .                                                                                                                                                                                                                                                  | 55,000                  | 13,593                 | —41,407              | —39,000                                             | —2,407                                  |
| See "S. 1"                                                                                                                                                                                                                                                             |                         |                        |                      |                                                     |                                         |
| S. 4.—Other Provinces . . . .                                                                                                                                                                                                                                          | 43,000                  | 38,454                 | —4,546               | —680                                                | —3,866                                  |
| Mainly to saving in Madras (Rs. 3,336) partly to reasons stated against S. 1 (Rs. 1,000)<br>and partly to less work done in connection with the printing of Accounts Registers<br>(Rs. 2,300) owing to late receipt of the manuscripts from the office requiring them. |                         |                        |                      |                                                     |                                         |

| Major Head and Subhead.                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>T.—Charges paid to Provincial Governments for Stationery received from their Stores . . . . .</b>                                                                        | 800                     | 906                    | +106                  | +39                                                    | +76                                |
| Under-estimated.                                                                                                                                                            |                         |                        |                       |                                                        |                                    |
| <b>U.—Expenditure in England (High Commissioner) at Par value i.e., at 1s. 6d Re. 1 :</b>                                                                                   |                         |                        |                       |                                                        |                                    |
| U. 4.—Stationery and Printing Stores supplied from England :                                                                                                                |                         |                        |                       |                                                        |                                    |
| U. 4 (1).—Paper . . . . .                                                                                                                                                   | 1,20,000                | 1,01,093               | —18,907               | —18,000                                                | —907                               |
| Due to reduction in indents.                                                                                                                                                |                         |                        |                       |                                                        |                                    |
| U. 4 (2).—Printing Stores . . . . .                                                                                                                                         | 30,000                  | 31,856                 | +1,856                | +2,000                                                 | —144                               |
| Payments brought forward from 1928-29 caused the excess.                                                                                                                    |                         |                        |                       |                                                        |                                    |
| U. 4 (3).—Other Stores . . . . .                                                                                                                                            | 5,17,000                | 5,35,276               | +18,276               | +16,000                                                | +2,276                             |
| Due to liabilities brought forward from 1928-29. Payments earlier than anticipated on a number of small contracts accounted for the excess over the modified appropriation. |                         |                        |                       |                                                        |                                    |
| U. 5.—Plant and Machinery supplied from England . . . . .                                                                                                                   | ..                      | 39,720                 | +39,720               | +40,000                                                | —280                               |
| No expenditure was forecasted under this head.                                                                                                                              |                         |                        |                       |                                                        |                                    |
| <b>V. Loss or Gain by Exchange.</b>                                                                                                                                         |                         |                        |                       |                                                        |                                    |
| O. . . . .                                                                                                                                                                  |                         |                        |                       |                                                        |                                    |
| S. (a) 4,500 }                                                                                                                                                              | 4,500                   | 6,377                  | +1,877                | +2,877                                                 | +1,597                             |
| See paragraph....48, Chapter III of the report.                                                                                                                             |                         |                        |                       |                                                        |                                    |
| <b>W.—Deduct.—Recoveries :</b>                                                                                                                                              |                         |                        |                       |                                                        |                                    |
| W. 2.—Cost of Printing work done (including Stationery Stores) :                                                                                                            |                         |                        |                       |                                                        |                                    |
| W. 2 (1).—Posts and Telegraphs . . . . .                                                                                                                                    | —23,80,000              | —27,23,567             | —3,43,567             | ..                                                     | —3,43,567                          |
| Due mainly to (i) supply of sealing wax for which no amount was originally provided (Rs. 43,022) and (ii) increased printing (Rs. 3,00,545).                                |                         |                        |                       |                                                        |                                    |
| W. 2 (2).—Railways (Bengal Nagpur Railway and Offices of the Railway Board and the Accountant General, Railways)                                                            |                         |                        |                       |                                                        |                                    |
| O.—12,54,500 }                                                                                                                                                              | —11,23,000              | —9,50,148              | +1,72,852             | ..                                                     | +1,72,852                          |
| S. (a) 1,31,500 }                                                                                                                                                           |                         |                        |                       |                                                        |                                    |
| The demands for Stationery during the latter part of the year was less than anticipated.                                                                                    |                         |                        |                       |                                                        |                                    |
| W. 2 (3).—Military Department . . . . .                                                                                                                                     | —15,20,000              | —15,83,659             | —63,659               | ..                                                     | —63,659                            |
| Due mainly to increased printing work (Rs. 85,688), partly counterbalanced by decreased supply of stationery (Rs. 22,029).                                                  |                         |                        |                       |                                                        |                                    |

(a) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

## W.—Deduct Recoveries—concl'd.

|                                               |         |         |        |    |        |
|-----------------------------------------------|---------|---------|--------|----|--------|
| W. 2. (4).—Other Central<br>Departments . . . | —39,060 | —44,337 | —5,337 | .. | —5,337 |
|-----------------------------------------------|---------|---------|--------|----|--------|

Due mainly to more recoveries from (i) Patent office on account of certain credits for previous years (Rs. 10,487) and (ii) other miscellaneous Departments, owing to a later decision to charge for the services rendered to them by the Stationery and Printing Department (Rs. 3,327), partly counterbalanced by smaller recoveries from (i) Central Publication Branch owing to a portion of the printing charges having been adjusted in the following year (Rs. 7,680) and (ii) Security Printing Press on account of smaller supplies of stationery obtained by it than anticipated (Rs. 1,131).

W. 3.—Manufacturing cost of  
priced publications of  
non-paying departments  
recovered from the Cen-  
tral Publication Branch

|                 |   |           |           |           |    |           |
|-----------------|---|-----------|-----------|-----------|----|-----------|
| O. —4,75,000    | } | —2,00,000 | —3,36,791 | —1,36,791 | .. | —1,36,791 |
| S. (a) 2,75,000 |   |           |           |           |    |           |

Mainly due to the adjustment of an unanticipated credit after the close of the year.

|        |   |                  |             |             |           |        |           |
|--------|---|------------------|-------------|-------------|-----------|--------|-----------|
| Totals | { | Non-voted . . .  | 31,776      | 31,627      | —149      | ..     | —149      |
|        |   | Voted            |             |             |           |        |           |
|        | { | Gross . . .      | 1,09,35,300 | 1,10,44,491 | +1,09,191 | —3,245 | +1,12,436 |
|        |   | Deductions . . . | —53,78,300  | —57,57,875  | —3,79,575 | +3,245 | —3,82,820 |
|        |   | Net . . .        | 55,57,000   | 52,86,616   | —2,70,384 | ..     | —2,70,384 |

(a) Voted by the Legislative Assembly on 18th February.

# ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta, for 1929-30.

| CREDIT.                                                                                  |            | DEBIT.                                                               |          |
|------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------|----------|
|                                                                                          | Rs.        |                                                                      | Rs.      |
| Opening balance . . . . .                                                                | 6,06,964   | By Foundry . . . . .                                                 | 2,633    |
| Credit on account of Depreciation for 1928-29 . . . . .                                  | 82,899 (c) | By Replacement of Dead Stock . . . . .                               | 51,373   |
| Book value of plant, etc., taken over of closing November 1928 to October 1929 . . . . . | 3,870      | Unadjusted balance of renewals and replacement for 1928-29 . . . . . | 239      |
| Unadjusted balance for 1928-29 for repairs . . . . .                                     | 2,969      | Unadjusted balance of the book value of 1928-29 . . . . .            | 1,881    |
|                                                                                          |            |                                                                      | (c)      |
|                                                                                          |            | Closing balance . . . . .                                            | 6,48,433 |
| Total . . . . .                                                                          | 7,09,629   | Total . . . . .                                                      | 7,09,629 |

Certified that the figures in the Statement agree with the Press Books, subject to the following discrepancies:—

- The correct amount of depreciation was Rs. 82,314. The difference of Rs. 585 should be adjusted in the account for 1930-31.
- The correct book value of plant was Rs. 15,640. The difference of Rs. 1,830 should be adjusted in the account for 1930-31.
- The correct closing balance was Rs. 6,49,678. The difference of Rs. 1,245 should be adjusted in the account for 1930-31.

H. DEY,

for Examiner,  
Government Press Accounts.

E. G. AYLMER,

Manager, Government of India Press,  
Calcutta.

The 19th January 1931.

A. N. CREENE,

Pay and Accounts Officer  
Miscellaneous Central Departments.

The above figures agree with those shown in the accounts compiled by the Pay and Accounts Officer except for a minus figure of Rs. 4,841 on either side due to the Rs. 1,881 and Rs. 2,969 originally taken under debits and credits respectively and subsequently re-adjusted as minus credits and minus debits. This does not, however, affect the closing balance.

V. D. DANIYAGI,

Audit Officer,  
Survey and Miscellaneous.

**ACCOUNT of the Depreciation Fund of the Government of India Press, Delhi,  
for 1929-30.**

| CREDIT.                                                                                                                    |                 | DEBIT.                                                                                 |                 |
|----------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------|-----------------|
|                                                                                                                            | Rs.             |                                                                                        | Rs.             |
| Opening Balance . . . .                                                                                                    | 2,15,279        | Renewals and Replacements<br>from Type Foundry and<br>Mechanical Branches . . . .      | 9,424(c)        |
| Credit on account of depreciation<br>for 1929-30 . . . .                                                                   | 40,346(a)       | By Replacements . . . .                                                                | 12,447          |
| Book value of the plant, etc., dis-<br>posed of during the period<br>from 1st November 1928 to<br>31st October 1929. . . . | 15,394(b)       | Excess credited in 1928-29 on<br>account of Book value of<br>plant disposed of . . . . | 4,133           |
| Unadjusted balance of deprecia-<br>tion for 1928-29 . . . .                                                                | 5,131           | Closing Balance . . . .                                                                | 2,50,235        |
| Unadjusted balance of Renewals<br>and Replacements for 1927-28                                                             | 60              |                                                                                        |                 |
| Unadjusted balance on account<br>of Renewals and Replace-<br>ments from Type Foundry for<br>1928-29 . . . .                | 29              |                                                                                        |                 |
| Total . . . .                                                                                                              | <u>2,76,239</u> | Total . . . .                                                                          | <u>2,76,239</u> |

(a) The actual amount is Rs. 40,165, balance Rs. 181 will be adjusted in 1930-31.

(b) The actual amount is Rs. 15,155, balance Rs. 239 will be adjusted in 1930-31.

(c) The actual amount is Rs. 9,428, balance Rs. 4 will be adjusted in 1930-31.

T. CARTER,

29th December 1930.

Manager, Government of India Press,  
Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

Verified.

O. S. PEREIRA,

Assistant Pay and Accounts Officer,  
Secretariat.

D. N. MUKERJEE,

Assistant Audit Officer,  
Delhi Experiments,  
New Delhi.

**Account of the Depreciation Fund of the Government of India Press, Aligarh,  
for 1929-30.**

| CREDIT.                                                                                                                 |                 | DEBIT.                       |                 |
|-------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------|-----------------|
|                                                                                                                         | Rs.             |                              | Rs.             |
| To opening balance . . . .                                                                                              | 1,57,110        | By Mechanical Branch . . . . | ..              |
| Credit on account of depreciation<br>for the year 1929-30 . . . .                                                       | 37,525          | By Type Foundry . . . .      | ..              |
| Book value of plant etc. disposed<br>of during the period from 1st<br>November 1928 to 31st Octo-<br>ber 1929 . . . . . | 1,397           | By Renewal and Replacement . | 19,517          |
|                                                                                                                         |                 | Closing balance . . . .      | 1,76,515        |
| Total . . . . .                                                                                                         | <u>1,96,032</u> | Total . . . . .              | <u>1,96,032</u> |

J. B. JONES,  
Manager, Government of India Press,  
Aligarh.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,  
Examiner, Government Press Accounts.

The figures in the statement have been verified.

O. S. PEREIRA,  
Assistant Pay and Accounts Officer.

D. N. MUKERJEE,  
Assistant Audit Officer,  
Delhi Experiments



**ACCOUNT of the Depreciation Fund of the Government of India Press, Simla,  
for 1929-30.**

| CREDIT.                                                                                                       | Rs.             | DEBIT.                                        | Rs.             |
|---------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------|-----------------|
| Opening balance, on 1st April 1929                                                                            | 1,61,123        | By Mechanical Branch . . . .                  | Nil             |
| Credit on account of Depreciation during the year 1929-30 . . . .                                             | 33,408          | By replacement of Dead Stock . . . .          | 823             |
| Book value of plant, etc. disposed of during the period from 1st November 1928 to 31st October 1929 . . . . . | 247*            | Repairing charges to Mono Moulds . . . . .    | 5,287           |
|                                                                                                               |                 | Amount over credited during 1928-29 . . . . . | 3               |
|                                                                                                               |                 | Closing Balance . . . . .                     | 1,93,608        |
| Total . . . . .                                                                                               | <u>1,99,781</u> | Total . . . . .                               | <u>1,99,781</u> |

|                                                                                                |            |
|------------------------------------------------------------------------------------------------|------------|
| *Value of unusable articles disposed of during 1st November, 1928 to 31st March 1929 . . . . . | 6          |
| Value of unusable articles disposed of during 1st April 1929 to 31st October 1929 . . . . .    | 241        |
|                                                                                                | <u>247</u> |

JAWAHIR KHAN,  
Manager, Government of India Press, Simla.

I have examined the above account and agree to the best of my information as a result of a test audit of the books and the consideration of explanations given to me the account is correct.

F. S. IYER,  
Inspector, Government Press Accounts

The figures in this statement have been verified.

O. S. PEREIRA,  
Assistant Pay and Accounts Officer, Secretariat.

D. N. MUKERJEE,  
Assistant Audit Officer, Delhi Experiments.

## Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1929-30.

|                                                              | Sale of<br>stationery<br>Stores. | Sale of<br>publications<br>(on payment). | Printing including<br>cost of<br>Stationery<br>Stores. | Total.    |
|--------------------------------------------------------------|----------------------------------|------------------------------------------|--------------------------------------------------------|-----------|
|                                                              | Rs.                              | Rs.                                      | Rs.                                                    | Rs.       |
| Unrealised balances on 1st April 1929 . . . . .              | 27,095                           | ..                                       | 11,935                                                 | 39,030    |
| Issues during the year . . . . .                             | 52,36,898                        | 217                                      | 14,41,433                                              | 66,78,528 |
| Total . . . . .                                              | 52,63,993                        | 217                                      | 14,53,348                                              | 67,17,558 |
| Recoveries made during the year—                             |                                  |                                          |                                                        |           |
| Cash recoveries treated as "Receipts" . . . . .              | 2,90,932(b)                      | 217                                      | 1,02,422(a)                                            | 3,92,671  |
| Book adjustments treated as "Minus"<br>expenditure . . . . . | 40,53,861                        | ..                                       | 13,53,215                                              | 54,07,076 |
| Total . . . . .                                              | 52,33,895                        | 217                                      | 14,55,637                                              | 66,71,750 |
| Unrealised balances on 31st March 1930 . . . . .             | 2,46,98                          | ..                                       | 15,710                                                 | 15,898    |

(a) Includes Rs. 1,311 on account of sale of unserviceable articles and Rs. 2,990 on account of upkeep and interest on buildings.

(b) Excludes Rs. 21,546 recovered in excess for which statement was submitted during 1930-31.

## STORE ACCOUNTS OF THE CENTRAL STATIONERY OFFICE, CALCUTTA FOR THE YEAR 1929-30.

| Receipts.                                                   | Amount.   | Issues.                                                                           | Amount.   |
|-------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------|-----------|
|                                                             | Rs.       |                                                                                   | Rs.       |
| Opening Balance 1929-30 . . . . .                           | 15,99,218 | To Government of India Press,<br>Simla . . . . .                                  | 42,714    |
| <i>Purchases during the year—</i>                           |           | To Government of India Press,<br>Delhi . . . . .                                  | 81,851    |
| (a) Paper . . . . .                                         | 48,63,934 | To Government of India Press,<br>Calcutta . . . . .                               | 5,56,595  |
| (b) Binding Materials . . . . .                             | 4,07,377  | To Government of India Press,<br>Aligarh . . . . .                                | 3,89,355  |
| (c) Drawing Materials . . . . .                             | 2,75,209  | To Forms Press, Calcutta . . . . .                                                | 2,79,515  |
| (d) Typewriters, etc. . . . .                               | 1,74,531  | To Jail Press, Peshawar . . . . .                                                 | 38,862    |
| (e) Stationery articles . . . . .                           | 9,69,107  | To Contractors for Printing Forms . . . . .                                       | 8,47,154  |
| (f) Other Petty Stores . . . . .                            | 2,75,636  | To Departments under the<br>Government of India—Free . . . . .                    | 5,55,750  |
| Freight and Packing charges on<br>Imported Stores . . . . . | 63,366    | To Departments under the<br>Government of India—Book<br>Adjustment . . . . .      | 14,86,616 |
| Landing charges on Imported and<br>Indian Stores . . . . .  | 56,128    | To Departments under the<br>Government of India—Payment . . . . .                 | 1 94, 36  |
| Home and Insurance charges on<br>Imported Stores . . . . .  | 23,070    | To Departments under the Pro-<br>vincial Governments . . . . .                    | 23,73,524 |
| Customs Duty . . . . .                                      | 1,28,315  | To Departments under the<br>Public bodies . . . . .                               | 75,564    |
| Receipts from other sources . . . . .                       | 15,229    | Other issues (value of Stores<br>issued for manufacture of<br>articles) . . . . . | 1,88,396  |
|                                                             |           | Losses and writes off . . . . .                                                   | 26,159    |
|                                                             |           | Closing Balance on 31st March<br>1930 . . . . .                                   | 17,14,828 |
|                                                             |           | For balancing the Account . . . . .                                               | 101       |
| Total . . . . .                                             | 88,51,120 | Total . . . . .                                                                   | 88,51,120 |

D. N. BANERJI,

Head Accountant,  
Accounts Branch,  
Central Stationery Office,  
Calcutta.

C. W. WEAKFORD,

Deputy Controller of Stationery,  
Calcutta.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanation given to me the account is correct.

H. DEY,

for Examiner, Government Press Accounts.

## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, FOR 1928-29 AND 1929-30.

| Details.                                           | Debits.   |           | Details.                                         | Credits.  |           |
|----------------------------------------------------|-----------|-----------|--------------------------------------------------|-----------|-----------|
|                                                    | 1928-29.  | 1929-30.  |                                                  | 1928-29.  | 1929-30.  |
|                                                    | Rs.       | Rs.       |                                                  | Rs.       | Rs.       |
| Stock on 1st April 1929 (Cost Price) . . . . .     | 15,14,464 | 15,99,218 | By issues (at the price fixed for the year)      |           |           |
| Purchases—                                         |           |           | To Government of India Press, Simla. . . . .     | 63,776    | 44,850    |
| Paper . . . . .                                    | 43,92,185 | 48,63,934 | To Government of India Press, Delhi. . . . .     | 1,01,676  | 85,944    |
| Binding Materials . . . . .                        | 3,59,017  | 4,07,377  | To Government of India Press, Calcutta . . . . . | 5,88,393  | 5,84,425  |
| Drawing Materials . . . . .                        | 2,13,403  | 2,75,209  | To Government of India Press, Aligarh . . . . .  | 4,58,716  | 4,08,823  |
| Typewriters Calculating and Other                  |           |           | To Forms Press, Calcutta. . . . .                | 2,50,171  | 2,93,491  |
| Machines and Accessories . . . . .                 | 1,67,613  | 1,74,531  | To Jail Press, Peshawar . . . . .                | 35,159    | 40,805    |
| Stationery articles . . . . .                      | 8,64,453  | 9,69,107  | To Contractors for Printing forms . . . . .      | 7,76,426  | 8,89,512  |
| Other Petty Stores . . . . .                       | 2,61,213  | 2,75,636  | To Departments under the Government of           |           |           |
| Freight and Packing, etc., paid in England         |           |           | of India—Free . . . . .                          | 5,23,716  | 5,83,538  |
| for Stores . . . . .                               | 28,937    | 34,359    | To Departments under the Government of           |           |           |
| 2 per cent. Home charges . . . . .                 | 7,901     | 10,121    | India—Book Adjustment . . . . .                  | 15,94,098 | 15,61,673 |
| 1 per cent. Insurance charges . . . . .            | 3,951     | 5,060     | To Departments under the Government of           |           |           |
| Customs Duty as adjusted by Pay and Accounts       |           |           | India—Payment . . . . .                          | 2,41,938  | 2,03,843  |
| Officer . . . . .                                  | 84,774    | 84,169    | To Departments under the Provincial              |           |           |
| Purchases for the Laboratory . . . . .             | 2,590     | 4,390     | Governments . . . . .                            | 22,63,578 | 24,92,200 |
| Share of Controller's Pay (30 per cent.) . . . . . | 7,740     | 9,485     | To Departments under the Public bodies . . . . . | 68,569    | 87,276    |
| Deputy Controller's Pay (75 per cent.) . . . . .   | 13,700    | 10,905    | Other issues (value of stores issued for         |           |           |
| Share of Assistant Controller's Pay (75 per        |           |           | manufacture) . . . . .                           | 1,83,667  | 1,88,396  |
| cent.) . . . . .                                   | 3,920     | 6,028     | Sale proceeds of condemned stores . . . . .      | 743       | 301       |

## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, FOR 1928-29 AND 1929-30.

| Details.                                                                                             | Debits.   |           | Details.                                                                                    | Credits.                                                          |           |
|------------------------------------------------------------------------------------------------------|-----------|-----------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------|
|                                                                                                      | 1928-29.  | 1929-30.  |                                                                                             | 1928-29.                                                          | 1929-30.  |
|                                                                                                      | Rs.       | Rs.       |                                                                                             | Rs.                                                               | Rs.       |
| Store Examiner's pay . . . . .                                                                       | 2,722     | 6,056     | Sale of tender forms and receipts from Test fees . . . . .                                  | 1,246                                                             | 2,036     |
| Share of pension contribution (Officers) . . . . .                                                   | 7,026     | 8,117     | Recovery of cost of articles lost or destroyed . . . . .                                    | 636                                                               | 253       |
| Pay of Establishment . . . . .                                                                       | 3,02,183  | 2,25,551  | Value of excess in stock taking . . . . .                                                   | 8,898                                                             | 11,274    |
| Share of pension contribution (Establishment). . . . .                                               | 50,546    | 58,955    | Includes allowed by Local Mills, etc. . . . .                                               | 15,458                                                            | 28,512    |
| Contingent expenditure . . . . .                                                                     | 1,04,416  | 7,40,300  | Stock on 31st March 1930 (Cost Price) . . . . .                                             | 15,99,218                                                         | 17,14,828 |
| Cost of Forms and Stationery . . . . .                                                               | 4,758     | 27,907    | Writes off of stores lost in transit or damaged and value of adjustment of Issues . . . . . | 6,798                                                             | 10,663    |
| Up-keep of the office building . . . . .                                                             | 16,557    | 17,470    | Commission realised from Railways . . . . .                                                 | 43,913                                                            | 28,615    |
| Share of Travelling Allowances . . . . .                                                             | 6,347     | 2,320     | Commission realised from the Provincial Governments for plain watermarked paper . . . . .   | 3,762                                                             | 2,751     |
| Percentage of the cost of the clearing and shipping Section . . . . .                                | 16,568    | 15,655    | Loss on the year's working . . . . .                                                        | 1,313                                                             | 1,14,415  |
| Cost of Audit . . . . .                                                                              | 29,981    | 20,730    | Total . . . . .                                                                             | 88,30,598                                                         | 93,84,429 |
| 5½ per cent. as interest on Capital on loan and 5½ per cent. depreciation on furniture, etc. . . . . | 1,36,563  | 1,53,671  |                                                                                             |                                                                   |           |
| Value of deficiencies in stock taking . . . . .                                                      | 7,344     | 9,496     | D. N. BANERJI,<br>Head Accountant,<br>Central Stationery Office, Calcutta.                  | C. W. WEAKEFORD,<br>Deputy Controller of Stationery,<br>Calcutta. |           |
| Adjustment of Receipts . . . . .                                                                     | 731       | 3,599     |                                                                                             |                                                                   |           |
| Total . . . . .                                                                                      | 88,30,598 | 93,84,429 |                                                                                             |                                                                   |           |

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanation given to me the account is correct.

T. N. IYER,  
Examiner, Government Press Accounts,  
29rd Decrber 1930.

Note.

The large variation between the figures during 1929-30 and the previous year's working is due to commission charges on bulk supplies made to Railways in 1927-28 which were reduced in 1928-29 and accounted for in the late year and also to increased purchases made on the basis of estimated requirements not being counterbalanced by a corresponding increase in income. It is as well as to expenditure on stores incurred with a view to meeting demands from certain Railways with effect from 1st April 1930.

STORE ACCOUNT of the Government of India Forms Press, Calcutta, for the year ending 31st March 1930.

| Receipts.                                     | Rs.             | Issues.                                                                       | Rs.             |
|-----------------------------------------------|-----------------|-------------------------------------------------------------------------------|-----------------|
| Balance on 1st April, 1929 . . .              | 1,31,285(a)     | Issues to different branches of the Press . . . . .                           | 2,771           |
| Purchases during the year—                    |                 |                                                                               |                 |
| Type, etc. . . . .                            | 1,10,025        | Issues of paper and binding materials . . . . .                               | 2,73,356(b)     |
| Petty Stores . . . . .                        | 2,172           | Issues of packing paper to Forms Store . . . . .                              | 5,578           |
| Receipts from the Stationery Office . . . . . | 2,82,389        | Depreciation for the year . . . . .                                           | 9,438           |
|                                               |                 | Losses of dead stock (including unserviceable articles disposed of) . . . . . | 29,984          |
|                                               |                 | Balance on 31st March 1930 . . . . .                                          | 2,04,744        |
| <b>Total . . . . .</b>                        | <b>5,25,871</b> | <b>Total . . . . .</b>                                                        | <b>5,25,871</b> |

|                                                                         |                 |
|-------------------------------------------------------------------------|-----------------|
| (a) Balance on 31st March 1929 . . . . .                                | 1,31,110        |
| Add amount due to valuation of excess quantity found in stock . . . . . | 175             |
|                                                                         | <u>1,31,285</u> |

|                                                      |     |
|------------------------------------------------------|-----|
| (b) Includes the cost of office stationery . . . . . | 153 |
|------------------------------------------------------|-----|

Stock of paper, etc., verified and valued by the Stationery and Store Keeper, and the Figures compiled by the Accounts Branch.

H. F. TROUSDELL,

Deputy Controller, Forms Press.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

*PRO FORMA* TRADING ACCOUNT of the Government of India Forms Press, Calcutta, for the years 1928-29 and 1929-30.

| Dr.                                           | Amount.  |          |                                                                                                           | Amount.  |          | Cr. |
|-----------------------------------------------|----------|----------|-----------------------------------------------------------------------------------------------------------|----------|----------|-----|
|                                               | 1928-29. | 1929-30. |                                                                                                           | 1928-29. | 1929-30. |     |
|                                               | Rs.      | Rs.      |                                                                                                           | Rs.      | Rs.      |     |
| Cash Charges . . .                            | 42,441   | 52,844   | Cost of printing work done (including stationery and binding materials) for Central Department free . . . | 1,19,540 | 1,10,366 |     |
| ADJUSTMENTS.                                  |          |          | Posts and Telegraphs . . .                                                                                | 6,104    | 3,289    |     |
| Stores . . . . .                              | 1,866    | 2,732    | Railways . . . . .                                                                                        | ..       | ..       |     |
| Depreciation (Plant, type, etc.) . . .        | 9,621    | 9,438    | Military Department . . . . .                                                                             | 1,92,928 | 2,46,643 |     |
| Interest on Capital Expenditure . . .         | 6,426    | 7,891    | Other Central Departments in payment . . . . .                                                            | ..       | ..       |     |
| Up-keep of buildings . . .                    | ..       | ..       | Provincial Governments . . . . .                                                                          | ..       | ..       |     |
| Interest on buildings, etc. . . .             | 6,467    | 5,650    | Outside bodies and private work . . . . .                                                                 | ..       | ..       |     |
| Depreciation on buildings, etc. . . .         | 2,706    | 2,084    |                                                                                                           |          |          |     |
| Pension, Gratuity and Provident Fund. . . . . | 2,290    | 4,861    |                                                                                                           |          |          |     |
| Leave allowance out of India . . . . .        | ..       | ..       |                                                                                                           |          |          |     |
| Stationery, Proof Paper, etc. . . . .         | 1,102    | 855      |                                                                                                           |          |          |     |
| Audit Charges . . . . .                       | 1,518    | 1,355    |                                                                                                           |          |          |     |
| Cost of paper and binding materials . . . . . | 2,44,135 | 2,72,538 |                                                                                                           |          |          |     |
| Total . . . . .                               | 3,18,572 | 3,60,298 | Total . . . . .                                                                                           | 3,18,572 | 3,60,298 |     |

Verification of stock of paper and valuation done by the Stationery and Stock Keeper and figures compiled by the Accounts Branch.

H. F. TROUSDELL,

Deputy Controller, Forms Press,

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER

Examiner, Government of India

STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1930.

| Receipts.                                                | Rs.              | Issues.                                                                                | Rs.              |
|----------------------------------------------------------|------------------|----------------------------------------------------------------------------------------|------------------|
| Opening balance . . . .                                  | 10,27,802        | Issues to the different branches of the Press . . . .                                  | 1,01,947         |
| Purchase during the year—                                |                  |                                                                                        |                  |
| Plant and Machinery . . . .                              | 16,507           | Issues of paper and binding materials . . . .                                          | 7,76,969         |
| Petty Stores . . . . .                                   | 30,876           | Depreciation for the year . . . .                                                      | 82,314           |
| Mono type paper from England . . . .                     | 1,960            | Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . | 27,281           |
| Receipts from Stationery Office . . . .                  | 6,98,792         | Closing Balance . . . . .                                                              | 8,43,499         |
| Receipts from Type Foundry and Mechanical Branch . . . . | 2,698            |                                                                                        |                  |
| Renewals and Replacements from Depreciation Fund . . . . | 53,375           |                                                                                        |                  |
| Total . . . . .                                          | <u>18,32,010</u> | Total . . . . .                                                                        | <u>18,32,010</u> |

E. G. AYLMER,  
Manager.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER.  
Examiner, Government Press Accounts.



*PRO FORMA* TRADING ACCOUNT of the Government of India Press Calcutta, for the years ending 31st March 1929 and 1930.

Dr.

Cr.

|                                                                                    | 1928-29.  | 1929-30.  |                                                                                              | 1928-29.  | 1929-30.  |
|------------------------------------------------------------------------------------|-----------|-----------|----------------------------------------------------------------------------------------------|-----------|-----------|
|                                                                                    | Rs.       | Rs.       |                                                                                              | Rs.       | Rs.       |
| Cash charges . . .                                                                 | 7,41,824  | 7,67,095  | Cost of printing done (including stationery and binding materials) for Central Departments.— |           |           |
| <b>ADJUSTMENT.</b>                                                                 |           |           |                                                                                              |           |           |
| Mechanical . . .                                                                   | 24,846    | 29,615    | Free . . .                                                                                   | 10,18,316 | 7,52,204  |
| Stores . . .                                                                       | 27,829    | 36,596    | Posts and Telegraphs .                                                                       | 2,87,929  | 3,04,265  |
| Depreciation . . .                                                                 | 80,213    | 79,706    | Railways . . .                                                                               | 29,355    | 32,298    |
| Interest on Capital Expenditure . . .                                              | 51,701    | 49,774    | Military Department .                                                                        | 4,36,944  | 4,67,548  |
| Upkeep of buildings .                                                              | 3,775     | 10,336    | Other Central Departments on payments.                                                       | 55,822    | 2,77,890  |
| Interest on buildings .                                                            | 23,778    | 32,078    | Provincial Governments                                                                       | 18,923    | 21,749    |
| Depreciation on buildings . . .                                                    | 6,557     | 6,240     | Outside bodies and private work . . .                                                        | 44,300    | 67,875    |
| Pension . . .                                                                      | 69,389    | 73,013    | Opium . . .                                                                                  | 6,103     | ..        |
| Leave allowance out of India . . .                                                 | 15,537    | 10,985    | New articles manufactured in the Mechanical and Foundry .                                    | 4,992     | 4,349     |
| Stationery, Proof paper, etc. . . .                                                | 9,257     | 8,344     |                                                                                              |           |           |
| Audit charges . . .                                                                | 13,781    | 11,264    |                                                                                              |           |           |
| Work done on private Presses . . .                                                 | 34,329    | 29,483    |                                                                                              |           |           |
| Supplies to outside offices . . .                                                  | 7,683     | 7,991     |                                                                                              |           |           |
| Freight . . .                                                                      | 9,062     | 7,710     |                                                                                              |           |           |
| Cost of paper and binding materials . . .                                          | 7,62,270  | 7,67,948  |                                                                                              |           |           |
|                                                                                    | 18,87,831 | 19,23,178 |                                                                                              |           |           |
| Less debited during 1927-28 as per Examiner, Government Press Accounts objection . | 14,853    | ..        |                                                                                              |           |           |
| Total . . .                                                                        | 19,02,634 | 19,23,178 | Total . . .                                                                                  | 19,02,684 | 19,28,173 |

E. G. AYLMER,

Manager.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts

**STORE ACCOUNT of the GOVERNMENT OF INDIA PRESS, DELHI, for the year ending 31st March 1930.**

| Receipts.                                                                      | Amount.         | Issues.                                                                                  | Amount.         |
|--------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------------------------------|-----------------|
|                                                                                | Rs.             |                                                                                          | Rs.             |
| Balance on 1st April 1929. . . . .                                             | 6,40,910        | Issues to the different branches of the Press . . . . .                                  | 16,205          |
| Purchases during the year—                                                     |                 | Issues to outside offices . . . . .                                                      | 33              |
| Plant and Machinery, etc., including the value of type received . . . . .      | 31,619          | Issue to Foundry . . . . .                                                               | 6,536           |
| Petty Stores . . . . .                                                         | 8,591           | Issues of paper and binding materials . . . . .                                          | 97,044          |
| Receipts from Stationery Office and other sources including freight. . . . .   | 88,751          | Depreciation for the year . . . . .                                                      | 40,346          |
| Receipts from Type Foundry and Mechanical Branch . . . . .                     | 9,413           | Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . . | 12,354          |
| Freight on store . . . . .                                                     | 1,069           | Balance on 31st March 1930, . . . . .                                                    | 6,27,721        |
| Deduct on account of difference in the opening value of Dead Stock . . . . .   | —99             |                                                                                          |                 |
| Deduct on account of difference in the opening value of Store account. . . . . | —28             |                                                                                          |                 |
| Add on account of items remaining unaccounted for 1928-29 account . . . . .    | 4               |                                                                                          |                 |
| Total . . . . .                                                                | <u>8,00,239</u> | Total . . . . .                                                                          | <u>8,00,239</u> |

J. N. SARKAR,  
Accountant.

T. CARTER,  
Manager, Government of India Press, Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,  
Examiner, Government Press Accounts.

*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, DELHI,  
for the years ending 31st March 1929 and 1930.

| Dr.                                       | 1928-29. |  | 1929-30. |                                                                                                      | Cr.         |
|-------------------------------------------|----------|--|----------|------------------------------------------------------------------------------------------------------|-------------|
|                                           | Rs.      |  | Rs.      |                                                                                                      | Rs.         |
| Cash charges . . .                        | 3,04,305 |  | 3,19,313 | Cost of printing work done (including stationery and binding materials) for Central Department, Free |             |
| Mechanical . . .                          | 4,794    |  | 6,275    | Posts and Telegraphs .                                                                               | 3,66,115    |
| Stores . . .                              | 11,741   |  | 13,971   |                                                                                                      | 3,40,682(a) |
| Depreciation . . .                        | 41,243   |  | 39,521   | Railways . . .                                                                                       | 51,080      |
|                                           |          |  |          |                                                                                                      | 49,704      |
| Interest on Capital Expenditure . . .     | 34,031   |  | 3,401    | Military Department .                                                                                | 32,419      |
| Upkeep of Building . . .                  | 3,513    |  | 2,227    | Other Central Departments on payment .                                                               | 67,705      |
| Interest on building . . .                | 10,785   |  | 10,222   |                                                                                                      | 63,843      |
| Pension and Gratuity . . .                | 39,356   |  | 34,867   | Work done on cash payment . . .                                                                      | 27,945      |
| Depreciation on building . . .            | ..       |  | 10,865   |                                                                                                      | 73,748(b)   |
| Stationery and Proof Paper . . .          | 5,343    |  | 4,567    |                                                                                                      | 10,615      |
| Audit Charges . . .                       | 5,396    |  | 3,413    |                                                                                                      | 9,098       |
| Cost of paper and Binding Materials . . . | 95,332   |  | 95,118   |                                                                                                      |             |
| Total . . .                               | 5,55,879 |  | 5,71,660 | Total . . .                                                                                          | 5,55,879    |
|                                           |          |  |          |                                                                                                      | 5,71,660    |

(a) Less work was executed during the year 1929-30 for Central Departments free of charge.

(b) More departments were included under this head during the year 1929-30.

T. CARTER,

Manager, Government of India Press, Delhi.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

## STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the year ending 31st March 1930.

| Receipts.                                      | Amount.   | Issues.                                                 | Amount.   |
|------------------------------------------------|-----------|---------------------------------------------------------|-----------|
|                                                | Rs.       |                                                         | Rs.       |
| Balance on 1st April 1929 . . . . .            | 8,59,434  | Issues to Government of India Press, Aligarh—           |           |
|                                                |           | Paper from stock . . . . .                              | 5,00,862  |
| Purchases during the year—                     |           | Paper belonging to Posts and Telegraphs . . . . .       | 6,639     |
| Paper . . . . .                                | 4,05,211  | Binding materials . . . . .                             | 6,959     |
| Binding material . . . . .                     | 4,703     | Stationery and paper for office use . . . . .           | 1,609     |
| Drawing . . . . .                              | ..        | Dead Stock issued to Press . . . . .                    | 23,630    |
| Type-writer Machines and accessories . . . . . | ..        | Raw materials, petty plant and spare parts . . . . .    | 26,957    |
| Dead Stock articles, and machinery . . . . .   | 27,513    | Issued to contractor . . . . .                          | ..        |
| Petty plant . . . . .                          | 399       | Issued to Delhi Press . . . . .                         | 352       |
| Spare parts . . . . .                          | 7,366     | Issued to Calcutta Press . . . . .                      | 3         |
| Raw material . . . . .                         | 21,098    | Issued to other offices . . . . .                       | 1,159     |
| Freight charges—                               |           | Other Issues (sold by auction) . . . . .                | 611       |
| On paper . . . . .                             | 21,135    | Losses written off . . . . .                            | 53        |
| On binding materials . . . . .                 | 107       | Book value of Dead Stock articles written off . . . . . | 1,397     |
| Dead stock articles adjustment . . . . .       | 25,923    | Depreciation . . . . .                                  | 37,525    |
|                                                |           | Balance . . . . .                                       | 7,65,653  |
| Total . . . . .                                | 13,73,189 | Total . . . . .                                         | 13,73,189 |

J. B. JONES,

Manager, Government of India Press,  
Aligarh.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

*Pro Forma* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH, for the years ending 31st March 1929 and 1930.

| Dr.                                   | 1928-29. | 1929-30.  |                                                                                                               | 1928-29. | Cr.<br>1929-30. |
|---------------------------------------|----------|-----------|---------------------------------------------------------------------------------------------------------------|----------|-----------------|
|                                       | Rs.      | Rs.       |                                                                                                               | Rs.      | Rs.             |
| Cash charges . . .                    | 2,18,783 | 2,49,112* | Cost of Printing work done (including stationery and binding materials) for Posts and Telegraphs Department — |          |                 |
| ADJUSTMENTS.                          |          |           |                                                                                                               |          |                 |
| Stores . . . . .                      | 26,061   | 26,958    |                                                                                                               |          |                 |
| Depreciation on Plant                 | 37,787   | 38,922    |                                                                                                               |          |                 |
| Depreciation on Buildings             | 9,717    | 9,541     | Posts . . . . .                                                                                               | 7,54,450 | 7,35,423        |
| Interest on Capital Expenditure . . . | 25,992   | 24,018    | Telegraphs . . . . .                                                                                          | 75,446   | 73,542          |
| Interest on Buildings                 | 27,081   | 25,077    | Telephones . . . . .                                                                                          | 8,383    | 8,172           |
| Pension and Gratuity                  | 18,566   | 20,344    |                                                                                                               |          |                 |
| Stationery etc. . . . .               | 1,815    | 1,809     | Private work, etc. . . . .                                                                                    | 14,679   | 12,077          |
| Audit charges . . . . .               | 4,465    | 4,310     | Stock in hand . . . . .                                                                                       | 48,769   | 78,618          |
| Paper and binding materials . . . . . | 5,25,560 | 5,67,891  |                                                                                                               |          |                 |
| Total . . . . .                       | 8,96,127 | 9,07,892  | Total . . . . .                                                                                               | 8,96,127 | 9,07,892        |

\*Difference is due to purchase of new machines, excess amount paid under freight on paper etc., and cost of Fire protection which was not shown last year is also added this year as shown below:—

|                                    | 1928-29. | 1929-30. |
|------------------------------------|----------|----------|
| 13 (a) Fire protection . . . . .   | Nil      | 8,354    |
| 14 Supplies and Services . . . . . | 27,765   | 50,103   |

J. B. JONES,

Manager, Government of India Press,  
Aligarh.

I have examined the above account, and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

**STORE ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1930.**

| Receipts.                                                 | Amount.                | Issues.                                                                                  | Amount.                |
|-----------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------|------------------------|
|                                                           | Rs.                    |                                                                                          | Rs.                    |
| Balance on 1st April 1929 . . .                           | 4,81,009               | Issues to the different branches . . .                                                   | 24,301                 |
| Purchase during the year :—                               |                        | Issues of Paper and Binding materials . . . . .                                          | 63,582                 |
| Plant and Machinery . . . . .                             | 7,252                  | Depreciation for the year . . . . .                                                      | 38,460                 |
| Petty Stores . . . . .                                    | 24,043                 | Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . . | 8,414                  |
| Receipts from Stationery Office . . . . .                 | 63,511                 | Articles transferred to other Presses . . . . .                                          | 2,791                  |
| Freight charges on stores received from England . . . . . | 358                    | Balance on 31st March 1930 . . . . .                                                     | 4,38,625               |
| Miscellaneous . . . . .                                   | --                     |                                                                                          |                        |
| <b>Total . . . . .</b>                                    | <b><u>5,76,173</u></b> | <b>Total . . . . .</b>                                                                   | <b><u>5,76,173</u></b> |

**JAWAHIR KHAN,**

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

**T. S. IYER,**

Examiner, Government Press Accounts.

*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1929 and 1930.

| Dr.                                                           | Amount.  |          |                                                                                                            | Amount.  |          | Cr. |
|---------------------------------------------------------------|----------|----------|------------------------------------------------------------------------------------------------------------|----------|----------|-----|
|                                                               | 1928-29. | 1929-30. |                                                                                                            | 1928-29. | 1929-30. |     |
|                                                               | Rs.      | Rs.      |                                                                                                            | Rs.      | Rs.      |     |
| Cash charges . . .                                            | 2,76,570 | 2,86,126 | Cost of printing work done (including stationery and binding materials) for Central Departments free . . . | 2,21,291 | 2,32,680 |     |
| ADJUSTMENTS.                                                  |          |          |                                                                                                            |          |          |     |
| Mechanical . . .                                              | 16,790   | 16,902   | Posts and Telegraphs . . .                                                                                 | 50,256   | 40,412   |     |
| Stores . . .                                                  | 19,900   | 18,917   | Railways . . .                                                                                             | 38,972   | 55,759   |     |
| Depreciation excluding publishing . . .                       | 30,403   | 37,990   | Military Departments                                                                                       | 1,42,265 | 1,32,462 |     |
| Interest on capital expenditure . . .                         | 25,447   | 22,149   | Other Central Departments on payment . . .                                                                 | 38,694   | 37,850   |     |
| Upkeep of buildings . . .                                     | 5,019    | 3,427    | Outside bodies and private works                                                                           | 7,486    | 9,256    |     |
| Interest on buildings . . .                                   | 18,665   | 18,837   | Provincial Governments                                                                                     | 3,462    | 3,686    |     |
| Depreciation on building . . .                                | ..       | 5,835    |                                                                                                            |          |          |     |
| Pension . . .                                                 | 28,656   | 28,610   |                                                                                                            |          |          |     |
| Leave allowance out of India . . .                            | ..       | 1,812    |                                                                                                            |          |          |     |
| Stationery, Proof paper, etc. . . . .                         | 5,607    | 6,833    |                                                                                                            |          |          |     |
| Audit charges . . .                                           | 4,955    | 4,895    |                                                                                                            |          |          |     |
| Supplies to outside Offices (cost of blocks, etc.,) . . .     | ..       | 1,436    |                                                                                                            |          |          |     |
| Cost of paper and binding materials (including freight) . . . | 70,414   | 58,306   |                                                                                                            |          |          |     |
| Total . . .                                                   | 5,02,426 | 5,12,105 | Total . . .                                                                                                | 5,02,426 | 5,12,105 |     |

JAWAHIR KHAN,

Manager, Government of India Press,  
Simla.

I have examined the above account and according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me the account is correct.

T. S. IYER,

Examiner, Government Press Accounts.

## IMPORTANT COMMENTS.

*General.*

The saving in the voted expenditure represents about 5 per cent. of the final grant during 1929-30, against 1·5 per cent. in the previous year, and is mainly due to increased recovery to the extent of Rs. 3,43,567 from the Post and Telegraph Department for printing work [*vide* sub-head W.-2(1)], partly counterbalanced by short recovery to the extent of Rs. 1,72,852 due to a smaller demand for stationery from the Railway Department [*vide* sub-head W.-2(2)].

*Subsidiary Accounts.*

2. The Financial statements of the Central Publication Branch for the year 1929-30 were received by the Examiner of Government Press Accounts only on the 3rd February, 1931, and could not, therefore, be audited in time for inclusion in the Appropriation Accounts.\*

*Losses of Stock.*

3. The unsatisfactory state of the accounts of the Central Publication Branch, and loss of stock to the extent of Rs. 51,197 was reported in the Appropriation Accounts of the year 1928-29. In order to maintain accounts on a correct basis it was suggested that arrangements should be made to have a complete stock taken as from 1st April, 1928. The stock was taken on 1st April, 1928, and the balance sheet was submitted for audit in March 1930. In submitting the Balance Sheet, the Manager reported the following result :—

|                       | Rs.             |
|-----------------------|-----------------|
| Deficit . . . . .     | 2,57,994        |
| Excess . . . . .      | 1,40,083        |
| Net Deficit . . . . . | <u>1,17,911</u> |

Against this, the Manager proposed to deduct the value of books to be written off (Rs. 1,28,457) on account of incorrect stock balance, and to show a surplus of Rs. 10,546. Complete stock was not taken, and stock of 1,538 items costing Rs. 1,34,164 out of a total of 8,536 items was not taken. The following defects were noticed as a result of a test audit of 20 per cent. of the items of which stock was taken :—

- (1) Stock lists were in pencil and there were numerous corrections and alterations which were not attested by any responsible person.
- (2) In several cases stock of the same publications was shown in several places and under different Departments.
- (3) In some cases, incorrect figures were posted in the Balance Sheets.

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\* Examiner, Government Press Accounts



(4) In the case of items of which stock was not taken, the balances as shown in the ledger were assumed to be the actual stock balances.

(5) In 41 cases, 13,262 copies costing Rs. 14,983 were added to the stock where there were actual deficiencies to square the balance.

The Balance Sheet was thus not reliable and did not represent the correct state of affairs. Taking into account the errors as far as they were noticed in the limited audit that was possible and assuming the correctness of the figures supplied, the result was :—

|                       | Rs.             |
|-----------------------|-----------------|
| Deficit- . . . . .    | 2,44,471        |
| Excesses . . . . .    | 1,42,952        |
| Net Deficit . . . . . | <u>1,21,519</u> |

The statement that the value of books to be written off on account of incorrect stock balance is Rs. 1,28,457 did not admit of any verification as there were no details in support, and could not, therefore, be accepted.

No stock was taken on 1st April, 1929 as the Manager explained certain difficulties, and the stock taking was postponed till April, 1930. It is understood that stock was taken in April, 1930 but it is not known whether complete stock was taken on this occasion and what the results are likely to be.\*

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\* Examiner, Government Press Accounts.

## GRANT No. 74—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEADS "47—MISCELLANEOUS<br/>AND 52—EXTRAORDINARY PAY-<br/>MENTS".</b>                                                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>A.—Allowances, Rewards, etc. :</b>                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| A. 2.—Durbar Presents else-<br>where                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| Non-voted O. 7,000                                                                                                                                                                                                                                                                                                                                                                | 2,222                        | 2,137                       | —85                   | ..                                                          | —85                                     |
| S. (a) —4,773                                                                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                   | 12,600                       | 11,160                      | —1,440                | —633                                                        | —807                                    |
| The estimates, which were based on past actuals, proved high.                                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| A. 3.—Other Charges                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| Non-voted. . . . .                                                                                                                                                                                                                                                                                                                                                                | 100                          | 100                         | ..                    | —                                                           | —                                       |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                   | 12,400                       | 9,873                       | —2,527                | —280                                                        | —2,247                                  |
| Due to stipends not having been drawn by certain holders of literary titles.                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <b>B.—Books and Periodicals :</b>                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| B. 1.—Subscriptions to News<br>Agencies for Supply of<br>Telegrams . . . . .                                                                                                                                                                                                                                                                                                      | 75,200                       | 69,630                      | —5,570                | —5,509                                                      | —61                                     |
| Saving occurred in the estimates of the Pay and Accounts Officer, Secretariat, due mainly to (i) discontinuance of the supply of the Indian News Agency Telegrams to eight Military Officers from 1st May 1929 (Rs. 2,610) and (ii) cost of the messages supplied to the officers of the Commercial Departments being borne by those Departments from 1st April 1929 (Rs. 2,160). |                              |                             |                       |                                                             |                                         |
| B. 2.—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                     | 4,330                        | 4,757                       | +427                  | +200                                                        | +227                                    |
| Made up of small excesses in several Provinces.                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| <b>C.—Donations for Charitable Purposes,<br/>and Charges on account of Euro-<br/>pean Vagrants</b>                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                               | 100                          | 195                         | —205                  | —                                                           | —205                                    |
| The provision (Rs. 200) in the India estimates remained unutilised.                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                   | 11,200                       | 13,849                      | +2,649                | +2,427                                                      | +222                                    |
| There was larger expenditure on account of repatriation of Indians from abroad than estimated originally.                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |

(a) Sanctioned as follows :—19th March.—Rs. 126 ; 22nd March.—Rs. 4,652.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Savings. | Net reappro-<br>priation,<br>withdrawal<br>or surrender | Remainder<br>un-<br>adjusted<br>+ or -. |
|-------------------------|-------------------------|------------------------|----------------------|---------------------------------------------------------|-----------------------------------------|
|-------------------------|-------------------------|------------------------|----------------------|---------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

D.—Special Commissions of Enquiry :

D. 2.—Tariff Board :

D. 2. (1).—Pay of Officers

|                 |        |        |        |        |    |
|-----------------|--------|--------|--------|--------|----|
| Non-voted . . . | 91,600 | 91,600 | ..     | ..     | .. |
| Voted . . .     | 60,900 | 56,129 | -3,871 | -3,871 | .. |

Due mainly to non appointment of the Technical Adviser.

|                                             |        |        |      |      |    |
|---------------------------------------------|--------|--------|------|------|----|
| D. 2. (2).—Pay of Establish-<br>ments . . . | 21,200 | 20,535 | -665 | -665 | .. |
|---------------------------------------------|--------|--------|------|------|----|

D. 2. (3).—Travelling Ex-  
penses

|                     |        |        |      |    |      |
|---------------------|--------|--------|------|----|------|
| Non-voted O. 13,200 | 11,633 | 11,288 | -395 | .. | -395 |
| S. (a) - 1,517      |        |        |      |    |      |

|             |        |        |        |        |      |
|-------------|--------|--------|--------|--------|------|
| Voted . . . | 16,000 | 20,373 | +4,373 | +4,500 | -127 |
|-------------|--------|--------|--------|--------|------|

..

More touring in connection with the Salt enquiry.

D. 2. (4).—Grants-in-aid, Con-  
tributions, etc.

|           |       |       |    |    |    |
|-----------|-------|-------|----|----|----|
| O 1,200   | 1,217 | 1,217 | .. | .. | .. |
| S. (b) 17 |       |       |    |    |    |

|                             |        |        |        |      |      |
|-----------------------------|--------|--------|--------|------|------|
| D. 2. (5).—Other Expenses . | 23,900 | 22,549 | -1,351 | -571 | -780 |
|-----------------------------|--------|--------|--------|------|------|

The provision made for stationery and printing was not utilised to the full extent owing to non-receipt of the bills during the year.

D. 3.—Royal Commission on  
Agriculture :

|                                             |    |   |     |    |     |
|---------------------------------------------|----|---|-----|----|-----|
| D. 3. (2).—Pay of Establish-<br>ments . . . | .. | 7 | + 7 | .. | + 7 |
|---------------------------------------------|----|---|-----|----|-----|

D. 3. (5).—Other Expenses

|               |        |        |         |         |       |
|---------------|--------|--------|---------|---------|-------|
| O. ..         | 10,000 | 12,308 | + 2,308 | + 2,000 | + 308 |
| S. (c) 10,000 |        |        |         |         |       |

The supplementary estimate for printing charges proved low.

(a) Sanctioned as follows :—21st January,—Rs. 162 ; 24th January,—Rs. 1,300 ; 21st March,—Rs. 17 ; 22nd March,—Rs. 38.

(b) Sanctioned on 21st March.

(c) Voted by the Legislative Assembly on 15th February

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving | Net reappro-<br>priation, adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or -. |
|-------------------------|-------------------------|------------------------|--------------------|-------------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                | Rs.                                                               | Rs.                                     |

D.—Special Commissions of Enquiry—  
*contd.*

D. 9.—Indian Statutory Commission:

D. 9. (1).—Pay of Officers

|           |        |        |          |        |        |      |      |
|-----------|--------|--------|----------|--------|--------|------|------|
| Non-voted | O.     | 37,100 | } 32,980 | 32,500 | —480   | ..   | —480 |
|           | S. (d) | —4,120 |          |        |        |      |      |
| Voted     | .      | 9,600  | 1,312    | —8,288 | —8,126 | —152 |      |

The proposal to maintain a skeleton office of the Commission in India up to December 1929, was subsequently abandoned.

D. 9. (2).—Pay of Establishments

|           |        |        |        |         |         |     |    |
|-----------|--------|--------|--------|---------|---------|-----|----|
| Non-voted | O.     | 1,000  | } ..   | ..      | ..      | ..  | .. |
|           | S. (e) | —1,000 |        |         |         |     |    |
| Voted     | .      | 33,100 | 10,445 | —22,655 | —22,596 | —59 |    |

See D. 9 (1) voted.

D. 9. (3).—Travelling Expenses

|           |        |        |          |        |        |      |      |
|-----------|--------|--------|----------|--------|--------|------|------|
| Non-voted | O.     | 11,000 | } 16,500 | 15,957 | —543   | ..   | —543 |
|           | S. (f) | 5,500  |          |        |        |      |      |
| Voted     | .      | 11,000 | 4,277    | —6,723 | —6,500 | —223 |      |

See D. 9 (1) Voted.

D. 9. (4).—Grants-in-aid, Contributions, etc.

|        |       |         |       |    |    |    |
|--------|-------|---------|-------|----|----|----|
| O.     | 1,500 | } 1,800 | 1,793 | —7 | .. | —7 |
| S. (g) | 300   |         |       |    |    |    |

|                           |        |        |         |         |        |
|---------------------------|--------|--------|---------|---------|--------|
| D. 9. (5).—Other Expenses | 52,500 | 94,785 | +38,285 | +42,801 | —7,576 |
|---------------------------|--------|--------|---------|---------|--------|

Due to the printing of Provincial and Central memoranda, which was not contemplated at the time of preparing the budget. The final saving was retained for unforeseen expenditure.

(d) Sanctioned on 11th January.

(e) Do. 20th February.

(f) Sanctioned as follows:—11th February, Rs. 2,800. 20th February Rs. 2,700.

(g) Sanctioned on 20th February.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs                           | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

D.—Special Commissions of Enquiry—*contd.*

D. 10.—Indian Central Com-  
mittee:

|                             |        |        |        |        |      |
|-----------------------------|--------|--------|--------|--------|------|
| D. 10. (1).—Pay of Officers |        |        |        |        |      |
| Non-voted O. 21,900         | 13,120 | 13,098 | —22    | ..     | —22  |
| S. (h) —8,780               |        |        |        |        |      |
| Voted . . . .               | 45,000 | 37,208 | —7,792 | —7,000 | —792 |

The Committee left for England earlier than anticipated.

|                                        |        |       |        |        |      |
|----------------------------------------|--------|-------|--------|--------|------|
| D. 10. (2).—Pay of Estab-<br>lishments | 11,300 | 6,079 | —5,221 | —4,771 | —450 |
|----------------------------------------|--------|-------|--------|--------|------|

See D. 10 (1) Voted.

|                                      |        |        |        |        |        |
|--------------------------------------|--------|--------|--------|--------|--------|
| D. 10. (3).—Travelling ex-<br>penses |        |        |        |        |        |
| Non-voted O. 7,400                   | 5,032  | 4,240  | —742   | ..     | —742   |
| S. (i) —2,368                        |        |        |        |        |        |
| Voted . . . .                        | 48,900 | 50,302 | +1,402 | +4,000 | —2,598 |

See D. 10 (1) Voted.

Budget provision proved inadequate. The final saving could not be surrendered as some debits were anticipated from the Railways.

|                                                     |        |        |         |        |        |
|-----------------------------------------------------|--------|--------|---------|--------|--------|
| D. 10. (4).—Grants-in-aid, Con-<br>tributions, etc. | 1,000  | 968    | —32     | ..     | —32    |
| D. 10. (5).—Other Expenses                          | 36,600 | 23,741 | —12,859 | —8,215 | —4,644 |

The provision for expenditure in connection with the special train, etc., which was based on probable requirements, proved high

|                                              |          |    |           |           |    |
|----------------------------------------------|----------|----|-----------|-----------|----|
| D. 11.—Royal Commission on<br>Labour . . . . | 2,25,000 | .. | —2,25,000 | —2,25,000 | .. |
|----------------------------------------------|----------|----|-----------|-----------|----|

The provision was made in lump in the original estimates, which was subsequently distributed under the subheads D. 11 (1), D. 11 (2), D. 11 (3) and D. 11 (5) sanctioned during the year.

D 11 (1) Pay of Officers

|                 |          |          |         |    |         |
|-----------------|----------|----------|---------|----|---------|
| Non-voted O. .. | 1,90,410 | 1,32,365 | —58,045 | .. | —58,045 |
| S. (j) 1,90,410 |          |          |         |    |         |

The provision for subsistence allowance remained unutilised due to the corresponding charges having been adjusted under subhead D. 11 (3) Non-voted (Rs. 46,000) and pay and compensatory allowances were not drawn by certain members.

(A) Sanctioned as follows :—23rd June,—Rs. 5,980 ; 10th February,—Rs. 2,800.

(i) Sanctioned on 20th February.

(j) Do. 22nd January.

| Major Head and Sub-head.                                                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                 | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>D.—Special Commissions of Enquiry—<br/>contd.</b>                                                                                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| D. 11. (1). Pay of Officers<br>— <i>concl.</i>                                                                                                                                                                                                                  |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                 |                              | 13,007                      | + 13,007             | + 14,723                                                    | — 1,716                                 |
| See D. 11.                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| D. 11. (2).—Pay of Establish-<br>ments                                                                                                                                                                                                                          |                              |                             |                      |                                                             |                                         |
| Non-voted O. . . . .                                                                                                                                                                                                                                            | 7,590                        | 1,686                       | — 5,904              | ..                                                          | — 5,904                                 |
| S. (k) 7,590                                                                                                                                                                                                                                                    |                              |                             |                      |                                                             |                                         |
| Due to the provision for subsistence allowance having remained unutilised (Rs. 7,590) counterbalanced by an excess on account of payment in India of a part of pay of one English Reporter for which no provision was originally made. See D. 11 (3) Non-voted. |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                 |                              | 38,889                      | + 38,889             | + 40,112                                                    | — 1,223                                 |
| See D. 11.                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| D. 11. (3).—Travelling Ex-<br>penses                                                                                                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| Non-voted O. . . . .                                                                                                                                                                                                                                            | 16,000                       | 12,463                      | + 26,463             | ..                                                          | + 26,463                                |
| S. (k) 16,000                                                                                                                                                                                                                                                   |                              |                             |                      |                                                             |                                         |
| Due mainly to the adjustment under this subhead of the subsistence allowance. See D. 11 (1) and D. 11 (2) Non-voted.                                                                                                                                            |                              |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                 |                              | 36,991                      | + 36,991             | + 44,000                                                    | — 7,009                                 |
| See D. 11.                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| The final saving was due to the fact that only a portion of the staff was taken while on certain tours.                                                                                                                                                         |                              |                             |                      |                                                             |                                         |
| D. 11. (4).—Grants-in-aid, Con-<br>tributions, etc.                                                                                                                                                                                                             |                              |                             |                      |                                                             |                                         |
| O. . . . .                                                                                                                                                                                                                                                      | 950                          | 948                         | — 2                  | —                                                           | — 2                                     |
| S. (l) 950                                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| D. 11. (5).—Other Expenses                                                                                                                                                                                                                                      |                              |                             |                      |                                                             |                                         |
| O. . . . .                                                                                                                                                                                                                                                      | 70,000                       | 1,86,721                    | + 1,16,721           | + 1,45,165                                                  | — 28,444                                |
| S. (m) 70,000                                                                                                                                                                                                                                                   |                              |                             |                      |                                                             |                                         |
| See D. 11. The final saving is due to the provision for printing, special train, etc. not being fully utilised. The saving could not be surrendered as some debits were anticipated.                                                                            |                              |                             |                      |                                                             |                                         |

(k) Sanctioned on 22nd January.

(l) Sanctioned on 23rd January.

(m) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Having — | Net<br>reappropriation,<br>withdr. wal adjusted<br>or rendered. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|-----------------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                             | Rs.                                |

D.—Special Commissions of Enquiry—  
*contd.*

D. 12.—Other Commissions and  
Committees:

D. 12. (1).—Pay of Officers

|                     |          |          |          |         |         |        |
|---------------------|----------|----------|----------|---------|---------|--------|
| <i>Non-voted O.</i> | 12,160   | 1,55,533 | 1,81,023 | —3,510  | ..      | —3,510 |
| <i>S. (n)</i>       | 1,76,723 |          |          |         |         |        |
| <i>Voted O.</i>     | 1,09,160 | 2,50,960 | 2,77,737 | +27,737 | +24,263 | —6,526 |
| <i>S. (o)</i>       | 1,40,500 |          |          |         |         |        |

Excess mainly occurred in the United Provinces (Rs. 9,539), Assam (Rs. 5,446) and in Bengal (Rs. 3,865) in connection with the Provincial Banking Enquiry Committee. Also extra expenditure occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 10,817). See Note 1.

D. 12. (2).—Pay of Establish-  
ments

|               |        |        |          |         |         |        |
|---------------|--------|--------|----------|---------|---------|--------|
| <i>O.</i>     | 17,700 | 77,800 | 1,05,236 | +27,436 | +30,315 | —2,879 |
| <i>S. (p)</i> | 60,300 |        |          |         |         |        |

Excess occurred mainly in Bombay (Rs. 3,731), in Bengal (Rs. 4,912), in the United Provinces (Rs. 4,495), in Bihar and Orissa (Rs. 4,089) and in the Central Provinces (Rs. 3,602) due to the reason stated under D. 12 (1). Voted; and in the Pay and Accounts Office, Secretariat (Rs. 8,506) as explained in Note 1.

D. 12. (3).—Travelling Ex-  
penses

|                     |        |        |        |        |    |        |
|---------------------|--------|--------|--------|--------|----|--------|
| <i>Non-voted O.</i> | 5,406  | 43,122 | 39,522 | —3,561 | .. | —3,561 |
| <i>S. (q)</i>       | 37,723 |        |        |        |    |        |

Mainly to saving of Rs. 2,077 in the Central Provinces due to less touring and to a saving of Rs. 1,994 in the estimates of the Pay and Accounts Officer, Secretariat under Haj Enquiry Committee.

|                 |          |          |          |         |         |         |
|-----------------|----------|----------|----------|---------|---------|---------|
| <i>Voted O.</i> | 38,460   | 1,51,606 | 2,02,912 | +50,942 | +62,768 | —11,826 |
| <i>S. (r)</i>   | 1,13,600 |          |          |         |         |         |

Excess mainly occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 22,422) See Note 1.

Also there was an excess of Rs. 10,100 in Bombay under Provincial Banking Enquiry Committee met by reappropriation.

(n) Sanctioned as follows:—25th June, Rs. 4,420; 11th November, Rs. 302; 20th December, Rs. 630; 11th January, Rs. 1,929; 12th January, Rs. 8,936; 7th February, Rs. 1,24,845; 14th February, Rs. 250; 17th February, Rs. 22,522; 6th March, Rs. 1,694; 20th March, Rs. 471; 22nd March, Rs. 4,295; 24th March, Rs. 1,118; 31st March, Rs. 1,590.

(o) Voted by the Legislative Assembly on 25th September, Rs. 19,660; 15th February, Rs. 1,30,500.

(p) Voted by the Legislative Assembly on 25th September, Rs. 1,400; 15th February, Rs. 59,300.

(q) Sanctioned as follows:—25th June, Rs. 1,608; 11th November, Rs. 302; 20th December, Rs. 420; 11th January, Rs. 800; 13th January, Rs. 1,931; 24th January, Rs. 1,24,845; 14th February, Rs. 23,700; 17th February, Rs. 4,970; 20th February, Rs. 208; 6th March, Rs. 2,165; 11th March, Rs. 189; 20th March, Rs. 486; 22nd March, Rs. 5,568; 24th March, Rs. 2,723; 31st March, Rs. 590.

(r) Voted by the Legislative Assembly on 25th September, Rs. 4,000; 18th February, Rs. 1,09,000.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net reappro-<br>priation, adjusted<br>withdrawal or<br>surrender | Rem-inder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                  | Rs.                                                              | Rs.                                     |
| D.—Special Commissions of Enquiry<br>— <i>concl'd.</i>                                                                                                                                                                                                                                                                       |                              |                             |                      |                                                                  |                                         |
| D. 12.—Other Commissions and<br>Committees— <i>cont'd.</i>                                                                                                                                                                                                                                                                   |                              |                             |                      |                                                                  |                                         |
| D. 12. (4).—Grants-in-aid<br>Contributions, etc.                                                                                                                                                                                                                                                                             |                              |                             |                      |                                                                  |                                         |
| Non-voted O. .. }                                                                                                                                                                                                                                                                                                            | 3,090                        | 3,081                       | —9                   | ..                                                               | —9                                      |
| S. (s) 3,090 }                                                                                                                                                                                                                                                                                                               |                              |                             |                      |                                                                  |                                         |
| Voted O. .. }                                                                                                                                                                                                                                                                                                                | 1,300                        | 1,170                       | —130                 | ..                                                               | —130                                    |
| S. (t) 1,300 }                                                                                                                                                                                                                                                                                                               |                              |                             |                      |                                                                  |                                         |
| D. 12. (5).—Other Expenses                                                                                                                                                                                                                                                                                                   |                              |                             |                      |                                                                  |                                         |
| Non-voted O. .. }                                                                                                                                                                                                                                                                                                            | 8,002                        | 7,987                       | —15                  | ..                                                               | —15                                     |
| S. (u) 8,002 }                                                                                                                                                                                                                                                                                                               |                              |                             |                      |                                                                  |                                         |
| Voted O. 48,390 }                                                                                                                                                                                                                                                                                                            | 1,23,900                     | 1,15,390                    | —8,510               | —217                                                             | —8,293                                  |
| S. (v) 75,600 }                                                                                                                                                                                                                                                                                                              |                              |                             |                      |                                                                  |                                         |
| Mainly to saving in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 28,263). See Note 1.                                                                                                                                                                                                                     |                              |                             |                      |                                                                  |                                         |
| This saving of Rs. 28,263 was counterbalanced by excess Rs. 10,938 in Madras due to printing charges (Rs. 11,000) having been adjusted in March 1930 instead of in April 1930 as originally anticipated and in Bombay (Rs. 8,909) due to expenditure on printing, which could not be correctly estimated until a late stage. |                              |                             |                      |                                                                  |                                         |
| D. 12. (6).— <i>Deduct</i> —Profit a-<br>ble Savings ..                                                                                                                                                                                                                                                                      | —10,000                      | ..                          | +10,000              | ..                                                               | +10,000                                 |
| Not realised.                                                                                                                                                                                                                                                                                                                |                              |                             |                      |                                                                  |                                         |
| D. 12. (7).— <i>Deduct</i> —Recoveries                                                                                                                                                                                                                                                                                       |                              |                             |                      |                                                                  |                                         |
| Non-voted ..                                                                                                                                                                                                                                                                                                                 | —11,186                      | —11,186                     | ..                   | —11,186                                                          |                                         |
| Saving occurred in the Punjab and Burma due to no distinction being made in the budget between voted and Non-voted, when the supplementary grant was obtained See D. 12 (7) Voted.                                                                                                                                           |                              |                             |                      |                                                                  |                                         |
| Voted O. .. }                                                                                                                                                                                                                                                                                                                | —71,300                      | —63,828                     | +7,472               | ..                                                               | +7,472                                  |
| S. (w) —71,300 }                                                                                                                                                                                                                                                                                                             |                              |                             |                      |                                                                  |                                         |
| See D. 12 (7) Non-voted.                                                                                                                                                                                                                                                                                                     |                              |                             |                      |                                                                  |                                         |

(s) Sanctioned as follows.—20th December Rs. 100; 7th February Rs. 1,830; 14th February Rs. 125; 17th February Rs. 500; 20th February Rs. 160; 6th March Rs. 240; 11th March Rs. 180; 20th March Rs. 15; 24th March. —Rs. 60.

(t) Voted by the Legislative Assembly on 18th February.

(u) Sanctioned as follows.—20th December, Rs. 300; 13th January, Rs. 1,131; 7th February Rs. 6,247; 6th March, Rs. 280; 24th March, Rs. 44.

(v) Voted by the Legislative Assembly on 25th September Rs. 1,400; 18th February, Rs. 74,200.

(w) Voted by the Legislative Assembly on 18th February.



| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reaj pro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                          | Rs.                                     |
| <b>E.—Compensations :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                              |                                         |
| <i>E. 1.—Quit rent for the lease of<br/>the Province of Berar paid<br/>to His Exalted Highness<br/>the Nizam of Hyderabad .</i>                                                                                                                                                                                                                                                                                                                                          | 25,00,000                    | 25,00,000                   | ..                    | ..                                                           | ..                                      |
| <b>E. 2.—Other Compensations</b>                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                              |                                         |
| <i>Non-voted O. 16,700</i>                                                                                                                                                                                                                                                                                                                                                                                                                                               | 16,794                       | 14,094                      | — 2,700               | ..                                                           | — 2,700                                 |
| <i>S. (x) 94</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                              |                                         |
| Saving occurred in Bombay due to non-utilisation of provision for certain compen-<br>sations payable to the Sheikh in Aden, the expenditure thereon having been debited to<br>the Colonial Office                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                              |                                         |
| <i>Voted . . .</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 38,500                       | 38,170                      | — 324                 | ..                                                           | — 324                                   |
| <b>F.—Rents, Rates and Taxes on Cen-<br/>tral Buildings . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                              |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,64,400                     | 2,13,233                    | + 48,833              | + 48,482                                                     | + 351                                   |
| Mainly to excess in the estimates of the Pay and Accounts Officer, Secretariat (about<br>Rs. 53,000) due chiefly to (i) arrear payments for consumption of water and electric current<br>charges in the old Secretariat Buildings (Rs. 20,000), (ii) excess consumption of electric<br>energy in the New Delhi Secretariat and Council Chamber (Rs. 15,000), and (iii) running<br>of 7 sets of electric plant instead of 2 sets as originally provided for (Rs. 17,000). |                              |                             |                       |                                                              |                                         |
| <b>G.—Grants-in-aid, contributions, etc.</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                              |                                         |
| <i>Non-voted . . .</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 3,000                        | 2,668                       | — 332                 | ..                                                           | — 332                                   |
| <i>Voted . . .</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 52,700                       | 52,700                      | ..                    | ..                                                           | ..                                      |
| <b>H.—Local Clearing Office :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                              |                                         |
| <b>H. 1.—Pay of Officers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                              |                                         |
| <i>O. 3,200</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 7,127                        | 7,127                       | ..                    | ..                                                           | ..                                      |
| <i>S. (y) 3,927</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                              |                                         |
| <b>H. 2.—Pay of Establishments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       | 9,400                        | 9,426                       | + 26                  | + 26                                                         | ..                                      |
| <b>H. 3.—Allowances, Honoraria,<br/>etc.</b>                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,000                        | 965                         | — 35                  | ..                                                           | — 35                                    |
| <b>H. 4.—Contingencies . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2,300                        | 1,400                       | — 840                 | — 826                                                        | — 14                                    |
| Due chiefly to less expenditure on the hire and repair of furniture (Rs. 400) and on<br>translation fees (Rs. 245).                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                              |                                         |

(x) Sanctioned on 10th February.

(y) Sanctioned as follows.—2nd October, Rs. 4,127 ; 22nd March,—Rs. 200

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

# I.—Indian Soldiers' Board :

## I. 1.—Pay of Officers

|                             |       |       |      |      |     |
|-----------------------------|-------|-------|------|------|-----|
| O. 2,500                    | 2,400 | 2,400 | ..   | ..   | ..  |
| S. (z) —100                 |       |       |      |      |     |
| I. 2.—Pay of Establishments | 6,600 | 7,390 | +790 | +800 | —10 |

Mainly to no provision having been made for leave salary and increments.

|                                      |       |       |      |      |    |
|--------------------------------------|-------|-------|------|------|----|
| I. 3.—Allowances, Honoraria,<br>etc. | 2,000 | 2,721 | +721 | +730 | —9 |
|--------------------------------------|-------|-------|------|------|----|

Provision based on past actuals proved low.

|                      |     |    |      |      |      |
|----------------------|-----|----|------|------|------|
| I. 4.—Other Expenses | 400 | 99 | —301 | —130 | —171 |
|----------------------|-----|----|------|------|------|

Over estimation in the absence of past actuals.

# J.—Miscellaneous and Unforeseen

## Charges :

### J. 1.—Indian Delegation to the League of Nations :

|                           |        |    |         |         |    |
|---------------------------|--------|----|---------|---------|----|
| J. 1 (1).—Pay of officers | 12,000 | .. | —12,000 | —12,000 | .. |
|---------------------------|--------|----|---------|---------|----|

No expenditure was incurred due to the fact that the delegates were either officers whose pay was non-voted or persons to whom no salary was paid.

|                                      |       |    |        |        |    |
|--------------------------------------|-------|----|--------|--------|----|
| J. 1 (2).—Pay of Establish-<br>ments | 1,000 | .. | —1,000 | —1,000 | .. |
|--------------------------------------|-------|----|--------|--------|----|

See J. 1 (1).

### J. 1 (3).—Travelling Expens- ses

|                 |       |       |    |    |    |
|-----------------|-------|-------|----|----|----|
| Non-voted O. .. | 6,056 | 6,056 | .. | .. | .. |
| S. (a) 6,056    |       |       |    |    |    |

|       |        |       |        |        |    |
|-------|--------|-------|--------|--------|----|
| Voted | 12,000 | 2,347 | —9,653 | —9,650 | —3 |
|-------|--------|-------|--------|--------|----|

Due to the payment being made to one member only.

### J. 2.—International Labour Conference :

|                           |       |    |        |        |    |
|---------------------------|-------|----|--------|--------|----|
| J. 2 (1).—Pay of Officers |       |    |        |        |    |
| Non-voted O. 4,000        | ..    | .. | ..     | ..     | .. |
| S. (b) —4,000             |       |    |        |        |    |
| Voted                     | 3,000 | .. | —3,000 | —3,000 | .. |

Payments were made in England and finally adjusted in the Home accounts.

(z) Sanctioned on 27th January.

(a) Sanctioned as follows—24th August, Rs. 6,200 ; 18th March,—Rs. 144.

(b) Sanctioned on 23rd January.

| Major Head and Subhead.                                                                 | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                         | Rs.                     | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>J.—Miscellaneous and Unforeseen<br/>Charges—concluded.</b>                           |                         |                             |                      |                                                             |                                         |
| <b>J. 2 (3).—Travelling Expenses</b>                                                    |                         |                             |                      |                                                             |                                         |
| Non-voted O. 4,000                                                                      | 43,000                  | 53,386                      | +10,386              | +12,000                                                     | —1,614                                  |
| S. (a) —1,000                                                                           |                         |                             |                      |                                                             |                                         |
| Voted O. 36,000                                                                         |                         |                             |                      |                                                             |                                         |
| S. (b) 7,000                                                                            |                         |                             |                      |                                                             |                                         |
| A larger number of advisers accompanied the delegates than was originally contemplated. |                         |                             |                      |                                                             |                                         |
| <b>J. 2 (4).—Other Expenses</b>                                                         |                         |                             |                      |                                                             |                                         |
| O. 3,000                                                                                | 5,000                   | 4,000                       | —1,000               | ..                                                          | —1,000                                  |
| S. (b) 2,900                                                                            |                         |                             |                      |                                                             |                                         |
| Partly to over-estimation.                                                              |                         |                             |                      |                                                             |                                         |
| <b>J. 3.—Other Items</b>                                                                |                         |                             |                      |                                                             |                                         |
| Non-voted O. ..                                                                         | 10,00,292               | 9,96,889                    | —3,403               | ..                                                          | —3,403                                  |
| S. (c) 10,00,292                                                                        |                         |                             |                      |                                                             |                                         |
| Voted O. 6,200                                                                          | 7,200                   | 1,44,120                    | +1,36,920            | +1,37,542                                                   | —622                                    |
| S. (b) 1,000                                                                            |                         |                             |                      |                                                             |                                         |

Mainly to expenditure of Rs. 1,16,351 in the United Provinces, for which no provision was made in the original estimate; the expenditure represents the liability of the Central Government to the Government of the United Provinces due to wrong allocation of leave salaries in the past. Also excess occurred in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 23,900), due chiefly to (i) adjustment of charges in connection with the deputation of the Right Hon'ble V. S. Sastri to East Africa for which provision was made under Subhead D. 12 (Rs. 19,000) and (ii) the expenditure in connection with the visit of the League of Nations Far Eastern Opium Commission not provided for in the original estimates (Rs. 1,465).

**K.—Other Charges (Including Loss  
by Exchange on Local Transactions)**

|                       |        |        |         |    |         |
|-----------------------|--------|--------|---------|----|---------|
| Non-voted O. 2,34,000 | 31,063 | 45,949 | +14,986 | .. | +14,986 |
| S. (d) —2,93,937      |        |        |         |    |         |

Due to the adjustment on account of loss by exchange on local transactions caused by depreciation in the value of rupees in Persia Supplementary appropriation of Rs. 15,000 obtained on 10th February 1922 on the basis of actuals proved inadequate.

|               |        |        |         |         |        |
|---------------|--------|--------|---------|---------|--------|
| Voted .. .. . | 44,070 | 78,869 | +34,899 | +41,373 | —6,474 |
|---------------|--------|--------|---------|---------|--------|

Mainly to excess in the United Provinces (Rs. 34,969) due to the payment of a claim in respect of a T. N. Jore Board.

(a) Sanctioned on 23rd January.

(b) Voted by the Legislative Assembly on 15th February.

(c) Sanctioned as follows—21st January Rs. 2,16,521, 12th February Rs. 518, 10th February Rs. 7,10,337, 10th March Rs. 12, 12th March Rs. 17,972.

(d) Sanctioned as follows—2nd October Rs. 4,127, 22nd January, Rs. 2,14,000; 10th February, Rs. 15,000; 22nd March, Rs. 310.

| Major Head and Subhead                                       | Final<br>Appro-<br>priation | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender | Remainder<br>adjusted<br>+ or— |           |           |
|--------------------------------------------------------------|-----------------------------|-----------------------------|---------------------|------------------------------------------------------------|--------------------------------|-----------|-----------|
|                                                              | Rs.                         | Rs.                         | Rs.                 | Rs.                                                        | Rs.                            |           |           |
| L.—Reserve . . . . .                                         | 5,00,000                    | ..                          | —5,00,000           | —4,54,947                                                  | —45,053                        |           |           |
| See statement of allotments from Reserve appended. (Note 5.) |                             |                             |                     |                                                            |                                |           |           |
| Totals {                                                     | Non-voted {                 | Gross . . .                 | 42,02,084           | 41,63,541                                                  | —38,543                        | ..        | —38,543   |
|                                                              |                             | Deductions . . .            | ..                  | —11,186                                                    | —11,186                        | ..        | —11,186   |
|                                                              |                             | Net . . .                   | 42,02,084           | 41,52,355                                                  | —49,729                        | ..        | —49,729   |
|                                                              | Voted {                     | Gross . . .                 | 22,90,300           | 20,53,294                                                  | —2,37,006                      | —1,06,230 | —1,30,776 |
|                                                              |                             | Deductions . . .            | —71,300             | —63,828                                                    | +7,472                         | ..        | +7,472    |
|                                                              |                             | Net . . .                   | 22,19,000           | 19,89,466                                                  | —2,29,534                      | —1,06,230 | —1,23,304 |

## NOTES.

1. The following statement shows the variations in actual expenditure (by subheads) as compared with the final grant for 1929-30 relating to the various Commissions or Committees recorded under Subhead D. 12 in the estimates of the Pay and Accounts Officer, Secretariat :—

| Names of<br>Committees.             | Subhead<br>D. 12 (1)<br>Voted | Subhead<br>D. 12 (2)<br>Voted | Subhead<br>D. 12 (3)<br>Voted | Subhead<br>D. 12 (5)<br>Voted | Remarks.                                                                                                                                    |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | Excess +<br>Saving—           | Excess +<br>Saving—           | Excess +<br>Saving—           | Excess +<br>Saving—           |                                                                                                                                             |
|                                     | Rs.                           | Rs.                           | Rs.                           | Rs.                           |                                                                                                                                             |
|                                     | (A)                           |                               | (A)                           | (B)                           |                                                                                                                                             |
| 1. Haj Enquiry Com-<br>mittee.      | +17,445                       | —38                           | +8,825                        | —11,863                       | (A) The Committee con-<br>tinued beyond the<br>sanctioned period.<br>(B) Estimates based on<br>probable require-<br>ments proved high.      |
|                                     | (A)                           | (A)                           | (A)                           | (C)                           |                                                                                                                                             |
| 2. Hides Cess Enquiry<br>Committee. | +2,300                        | +787                          | +6,546                        | —1,481                        | (C) The report of the<br>Committee was not<br>printed during the<br>year.                                                                   |
|                                     | (A)                           | (A)                           | (A)                           | (D)                           |                                                                                                                                             |
| 3. Primary Education<br>Committee.  | +1,220                        | +6,483                        | +1,974                        | —15,705                       | (D) Due mainly to the<br>provision of the whole<br>of the supplementary<br>grant for the Com-<br>mittee made in 1929-30<br>under this head. |
|                                     | (A)                           | (A)                           | (A)                           | (B)                           |                                                                                                                                             |
| 4. Forestry Committee               | +1,039                        | +1,059                        | +756                          | —756                          |                                                                                                                                             |

| Names of Committees.                                        | Subhead<br>D. 12 (1)<br>Voted | Subhead<br>D. 12 (2)<br>Voted | Subhead<br>D. 12 (3)<br>Voted | Subhead<br>D. 12 (5)<br>Voted | Remarks.                                                                                                                                                                                     |
|-------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                             | Excess +<br>Saving—           | Excess +<br>Saving—           | Excess +<br>Saving—           | Excess +<br>Saving—           |                                                                                                                                                                                              |
|                                                             | Rs.                           | Rs.                           | Rs.                           | Rs.                           |                                                                                                                                                                                              |
|                                                             | (E)                           | (E)                           |                               | (A)                           | (A) The Committee continued beyond the sanctioned period.                                                                                                                                    |
| 5. Auxiliary Committee on the growth of Education.          | +1,043                        | +1,477                        | +151                          | +2,866                        | (E) No provision being made in the original estimates as it was thought that the Committee would complete the enquiry in 1928-29.                                                            |
|                                                             | (F)                           | (F)                           | (F)                           | (F)                           |                                                                                                                                                                                              |
| 6. Indian and Central Areas Banking Enquiry Committee.      | +2,217                        | +981                          | +2,612                        | +1,791                        | (F) More expenditure than originally anticipated.                                                                                                                                            |
|                                                             | (G)                           | (G)                           | (G)                           | (G)                           |                                                                                                                                                                                              |
| 7. Deputation to East Africa of Right Hon'ble V. S. Sastri. | —10,000                       | —1,000                        | —4,600                        | —3,400                        | (G) Due to adjustment of charges under 'J.—Miscellaneous and Unforeseen charges.'                                                                                                            |
|                                                             | (H)                           |                               |                               |                               |                                                                                                                                                                                              |
| 8. Sales of Goods Act Committee.                            | —4,200                        | ..                            | +161                          | ..                            | (H) The Committee finished their deliberations earlier than originally anticipated.                                                                                                          |
|                                                             | (I)                           | (J)                           | (K)                           | (K)                           |                                                                                                                                                                                              |
| 9. Age of Consent Committee.                                | —258                          | —1,243                        | +7,127                        | +285                          | (I) Some members joined the Committee later.<br>(J) Reduction in Staff.                                                                                                                      |
|                                                             |                               |                               |                               |                               | (K) Due mainly to the fact that instead of writing the report at Delhi the Committee proceeded to Mussorie.                                                                                  |
|                                                             |                               |                               | (L)                           | (M)                           |                                                                                                                                                                                              |
| 10. Safety of life at Sea.                                  | ..                            | ..                            | —1,090                        | +500                          | (L) Due to nonpayment of charges for the inward journey of one of the members who was appointed, on the termination of the Deputation, as a delegate to the International Labour Conference. |
|                                                             |                               |                               |                               |                               | (M) Due to the grant of outfit allowance to the non-official members not provided for in the estimates.                                                                                      |
|                                                             |                               |                               |                               | (N)                           |                                                                                                                                                                                              |
| 11. Coal Dust Committee                                     | ..                            | ..                            | ..                            | —500                          | (N) Due to postponement of the experimental work during the year.                                                                                                                            |
| Total . .                                                   | +10,817                       | +8,506                        | +22,462                       | —28,263                       |                                                                                                                                                                                              |

NOTES—*contd.*

2. D. 12.—*Other Commissions and Committees.* The consolidated charges recorded under the head during 1929-30 are :—

| India ;—                                                                                                                                        | Rs.            |
|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (1) Committee on sale of Goods Act . . . . .                                                                                                    | 7,961          |
| (2) Haj Enquiry Committee . . . . .                                                                                                             | 1,91,260       |
| (3) Forestry Committee . . . . .                                                                                                                | 16,438         |
| (4) Indian delegation to the International Conference for the Revision of the International Convention for the safety of life at Sea . . . . .  | 5,123          |
| (5) Committee to enquire into the possibility of expansion of Primary Education in the North West Frontier Province and Ajmer-Merwara . . . . . | 48,780         |
| (6) Age of Consent Committee . . . . .                                                                                                          | 1,08,911       |
| (7) Indian Central Banking Enquiry Committee . . . . .                                                                                          | 59,818         |
| (8) Hides Cess Enquiry Committee . . . . .                                                                                                      | 41,606         |
| (9) Auxiliary Committee on the growth of Education . . . . .                                                                                    | 15,326         |
| (10) Central Areas Banking Enquiry Committee . . . . .                                                                                          | 39,683         |
|                                                                                                                                                 | <hr/> 5,34,906 |
| Madras—Provincial Banking Enquiry Committee . . . . .                                                                                           | 21,838         |
| Bombay—Provincial Banking Enquiry Committee . . . . .                                                                                           | 57,724         |
| Bengal—Provincial Banking Enquiry Committee . . . . .                                                                                           | 45,245         |
| United Provinces—Provincial Banking Enquiry Committee . . . . .                                                                                 | 29,724         |
| Punjab—Provincial Banking Enquiry Committee . . . . .                                                                                           | 10,096         |
| Burma—Provincial Banking Enquiry Committee . . . . .                                                                                            | 31,428         |
| Bihar and Orissa—Provincial Banking Enquiry Committee . . . . .                                                                                 | 51,470         |
| Central Provinces—Provincial Banking Enquiry Committee . . . . .                                                                                | 63,036         |
| Assam—Provincial Banking Enquiry Committee . . . . .                                                                                            | 18,644         |
| Total . . . . .                                                                                                                                 | <hr/> 8,64,114 |

3. Subhead D.—*Voted and Non-voted.* The following statement shows the progressive expenditure up to 1929-30 on those Committees, etc., on which there was previous expenditure also :—

|                                                                                                                                                | Rs.             |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| (1) Tariff Board . . . . .                                                                                                                     | 14,88,887       |
| (2) Royal Commission on Agriculture . . . . .                                                                                                  | 11,74,143       |
| (3) Indian Statutory Commission . . . . .                                                                                                      | 8,01,182        |
| (4) Indian Central Committee . . . . .                                                                                                         | 4,43,049        |
| (5) Forestry Committee . . . . .                                                                                                               | 27,425          |
| (6) Indian delegation to the International Conference for the Revision of the International Convention for the safety of life at Sea . . . . . | 5,262           |
| (7) Auxiliary Committee on the growth of Education . . . . .                                                                                   | 2,09,019        |
| Total . . . . .                                                                                                                                | <hr/> 41,48,967 |

4. J.—*Miscellaneous and unforeseen charges—J, 3. Non-voted.*—The charges adjusted under the Subhead are :—

|                                                                                                                                               | Rs.            |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (a) (i) Adjustment of leave salary under article 183, Audit Code . . . . .                                                                    | 1,88,716       |
| (ii) Adjustment of leave salary of certain officials . . . . .                                                                                | 37,635         |
| (iii) Residual charges of the Indian State Committee . . . . .                                                                                | 246            |
| (iv) Adjustment of leave salary payable by the Central Government to the Government of United Provinces in respect of arrear claims . . . . . | 7,70,292       |
| Total . . . . .                                                                                                                               | <hr/> 9,96,889 |

NOTES—*contd.*

(b) J. Miscellaneous one unforeseen charges—J. 3—Voted.—The charges adjusted under this Subhead are :—

|                                                                                                                                              | Rs.      |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (i) Adjustment of leave salary payable by the Central Government to the Government of United Provinces in respect of arrear claims . . . . . | 1,16,351 |
| (ii) Adjustment of the difference of the 1st and 2nd class passages for six teachers recruited for Sastri College in Durban . . . . .        | 3,301    |
| (iii) Adjustment of charges in connection with the deputation of the Right Hon'ble V. S. Sastri to East Africa . . . . .                     | 21,557   |
| (iv) Expenditure in connection with the visit of the League of Nations Far Eastern Opium Commission . . . . .                                | 1,465    |
| (v) Other petty items . . . . .                                                                                                              | 1,446    |
| Total . . . . .                                                                                                                              | 1,44,120 |

5. *Losses.*—During the year under report, a case of write off for Rs. 49 sanctioned by the Government of India was communicated to the Audit Office and it did not reveal any defect in the system.

6. *Statement showing allotments sanctioned during 1929-30 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, Finance Department (Subhead L.)*

| Heads of Account.<br>and subhead. | Province.        | Amount.  | Purpose.                                                                                                                                                                 |
|-----------------------------------|------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   |                  | Rs.      |                                                                                                                                                                          |
| 47—Miscellaneous :                |                  |          |                                                                                                                                                                          |
| J. 3 . . . . .                    | United Provinces | 1,15,881 | To meet the liability of the Central Government to the Government of United Provinces in respect of arrear claims due to wrong allocation of leave salaries in the past. |
| K. . . . .                        | ..               | 38,224   | To meet the claim preferred by Pandit Radhika Prosad Bapuli in respect of Tanjore Bond No. 308 of 1845.                                                                  |
| D. 3 (5) . . . . .                | India.           | 2,000    | To meet expenditure in connection with the Royal Commission on Agriculture—other expenses,                                                                               |
| D. 11 (5) . . . . .               | ..               | 19,000   | } To meet charges in connection with Royal Commission on Labour.                                                                                                         |
| J. 2 (3) . . . . .                | ..               | 12,000   |                                                                                                                                                                          |
| D. 12 (1) . . . . .               | ..               | 1,000    | } To meet expenses in connection with the Forestry Committee.                                                                                                            |
| D. 12 (2) . . . . .               | ..               | 1,000    |                                                                                                                                                                          |
| D. 12 (1) . . . . .               | ..               | 18,000   | } To meet the expenditure in connection with the Haj Enquiry Committee.                                                                                                  |
| D. 12 (3) . . . . .               | ..               | 11,000   |                                                                                                                                                                          |

| Head of Account.<br>and subhead. | Province. | Amount.<br>Rs. | Purpose.                                                                                                                                                                   |
|----------------------------------|-----------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 47—Miscellaneous— <i>contd.</i>  |           |                |                                                                                                                                                                            |
| D. 12 (1) . . . .                | India.    | 6,000          | } To meet expenses in connection with the Hides Cess Enquiry Committee.                                                                                                    |
| D. 12 (3) . . . .                |           | 5,000          |                                                                                                                                                                            |
| D. 12 (5) . . . .                | ..        | 2,000          | To meet expenditure in connection with the deputation of the Right Hon'ble V. S. Srinivasa Sastri, P.C., to East Africa.                                                   |
| D. 12 (3) . . . .                | ..        | 7,000          | To meet expenses in connection with the Age of Consent Committee.                                                                                                          |
| D. 12 (5) . . . .                | ..        | 5,000          | To meet expenses in connection with the Committee to enquire into the possibility of expansion of Primary Education in the North West Frontier Province and Ajmer-Merwara. |
| J. (3) . . . .                   | ..        | 1,466          | To meet the cost of accommodation supplied by the Burma Railways to the League of Nations Far Eastern Opium Commission.                                                    |
| F. . . . .                       | ..        | 49,376         | To meet house-tax and other taxes on Imperial buildings at Simla.                                                                                                          |
| D. 12 (1) . . . .                | ..        | 9,000          | } To meet expenditure, in connection with the Indian and Central Areas Banking Enquiry Committee.                                                                          |
| D. 12 (2) . . . .                | ..        | 3,000          |                                                                                                                                                                            |
| D. 12 (3) . . . .                | ..        | 5,000          |                                                                                                                                                                            |
| D. 12 (5) . . . .                | ..        | 4,000          |                                                                                                                                                                            |
| D. 12 (1) . . . .                | Madras.   | 3,000          | } To meet charges in connection with Provincial Banking Enquiry Committee.                                                                                                 |
| D. 12 (5) . . . .                | ..        | 7,000          |                                                                                                                                                                            |
| D. 12 (1) . . . .                | Bombay.   | 7,000          | } Ditto.                                                                                                                                                                   |
| D. 12 (2) . . . .                | ..        | 3,000          |                                                                                                                                                                            |
| D. 12 (3) . . . .                | ..        | 11,000         |                                                                                                                                                                            |
| D. 12 (1) . . . .                | Bengal.   | 9,000          | } Ditto.                                                                                                                                                                   |
| D. 12 (2) . . . .                | ..        | 5,000          |                                                                                                                                                                            |
| D. 12 (3) . . . .                | ..        | 10,000         |                                                                                                                                                                            |



| Head of Account.<br>and subhead. | Province.         | Amount.<br>Rs. | Purpose.                                                                           |
|----------------------------------|-------------------|----------------|------------------------------------------------------------------------------------|
| 47—Miscellaneous— <i>contd.</i>  |                   |                |                                                                                    |
| D. 12 (1) . . .                  | United Provinces  | 10,000         | } To meet expenditure in connection with the Provincial Banking Enquiry Committee. |
| D. 12 (2) . . .                  | ..                | 3,000          |                                                                                    |
| D. 12 (3) . . .                  | ..                | 10,000         |                                                                                    |
| D. 12 (3) . . .                  | Punjab            | 5,000          | } Ditto.                                                                           |
| D. 12 (5) . . .                  | ..                | 5,000          |                                                                                    |
| D. 12 (3) . . .                  | Burma             | 3,000          | Ditto.                                                                             |
| D. 12 (1) . . .                  | Bihar and Orissa  | 3,000          | } Ditto.                                                                           |
| D. 12 (2) . . .                  | ..                | 4,000          |                                                                                    |
| D. 12 (3) . . .                  | ..                | 3,000          |                                                                                    |
| D. 12 (5) . . .                  | ..                | 3,000          |                                                                                    |
| D. 12 (1) . . .                  | Central Provinces | 8,000          | } Ditto.                                                                           |
| D. 12 (2) . . .                  | ..                | 5,000          |                                                                                    |
| D. 12 (3) . . .                  | ..                | 12,000         |                                                                                    |
| D. 12 (5) . . .                  | ..                | 5,000          |                                                                                    |
| D. 12 (1) . . .                  | Assam             | 5,000          | } Ditto.                                                                           |
| D. 12 (3) . . .                  | ..                | 1,000          |                                                                                    |
| Total . . .                      |                   | 4,54,947*      |                                                                                    |

\* It will be noticed that during the year under report no allotments were sanctioned by the Finance Department to meet excesses under other Grants.

## IMPORTANT COMMENTS.

*General.*

The non-voted savings under the Grant during 1929-30 represent about 1.1 per cent. of the final appropriation against savings of about 1.7 per cent. in the previous year.

2. In the voted section, the saving during the year under report is about 10 per cent. of the total grant against about 22 per cent. in the previous year.

Out of the saving of Rs. 2,29,534, a sum of Rs. 1,06,230 was surrendered to Government thus reducing the final saving against the total grant to about 5 per cent. during 1929-30.

## GRANT NO. 75.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |

## A.—Customs :

|                                   |           |           |           |         |           |
|-----------------------------------|-----------|-----------|-----------|---------|-----------|
| <i>Non-voted</i> : O. 37,22,000 } | 30,21,800 | 26,95,219 | —3,26,581 | —20,000 | —3,06,581 |
| S.(a)—7,00,200 }                  |           |           |           |         |           |

Mainly to savings in Burma (Rs. 1,75,000) and in Bombay (Rs. 86,650) due to smaller refunds in the closing months.

|                 |           |           |            |            |        |
|-----------------|-----------|-----------|------------|------------|--------|
| Voted . . . . . | 61,38,000 | 49,05,937 | —12,32,063 | —12,23,000 | —9,063 |
|-----------------|-----------|-----------|------------|------------|--------|

Savings in Bombay (Rs. 12,16,600) were due to smaller expenditure than anticipated owing to depression in trade in general, and in the Afghan trade in particular which forms an important factor in these refunds. The net saving of Rs. 12,32,063 includes an excess of Rs. 1,85,788 in the Punjab estimates which remained uncovered and which is explained as due to the refund of Rs. 1,96,372 to the Military Department on account of customs duty on Military Stores imported by Indian States having been adjusted under this head instead of by deduction of receipts under the revenue heads concerned as the year of original credit to revenue was not known to Audit.

## B.—Taxes on Income :

## B. 1.—Income-tax:

|                   |             |             |            |           |           |
|-------------------|-------------|-------------|------------|-----------|-----------|
| O 1,38,95,800 }   | 1,67,76,200 | 1,56,63,038 | —11,13,162 | —5,88,021 | —5,25,141 |
| S (b) 25,80,400 } |             |             |            |           |           |

Important savings occurred in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta (Rs. 7,06,000) and in Burma (Rs. 3,69,000). In the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta, the actual expenditure amounted to Rs. 35,93,415 against original appropriation of Rs. 34,00,000 and modified appropriation of Rs. 43,00,000. The Commissioner of Income-tax, Bengal explained that the variation as compared with the original appropriation was due to heavy refunds having had to be made in view of the High Court's decision in a particular case, which affected all other cases assessed by the special Income Tax officer. The supplementary appropriation of Rs. 9,00,000 which was obtained on the 6th February proved to be excessive and Rs. 5,00,000 were reappropriated to B. 2, the residual saving being due to refunds being set off against fresh reassessment. In Burma, the saving was due to bills for certain authorised refunds not having been presented before the close of the year.

## (a) Sanctioned as follows :—

24th August,—Rs. 200 ; 10th January,—Rs. 5,85,000 ; 6th February,—Rs. 90,000 ; 20th March,—Rs. 25,000.

## (b) Sanctioned as follows :—

10th January, Rs. 10,98,300 ; 23rd January,—Rs. 1,800 ; 6th February, Rs. 8,99,900 ; 22nd February,—Rs. 1,000 ; 20th March Rs. 8,85,000.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------------------|------------------------------------|

1

Rs. Rs. Rs. Rs. Rs.

*B.—Taxes on Income—concl'd.**B. 2.—Super-tax :*

|                         |   |           |           |         |           |           |
|-------------------------|---|-----------|-----------|---------|-----------|-----------|
| <i>O.</i> 10,50,000     | } | 27,90,000 | 28,65,189 | +75,189 | +5,80,200 | —5,05,011 |
| <i>S. (c)</i> 17,40,000 |   |           |           |         |           |           |

Mainly to heavy refunds in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments (Rs. 1,85,613); the reappropriation of Rs. 5,00,000 (see subhead B. 1) proved excessive to the extent of Rs. 3,14,387 due to refunds being set off against fresh reassessment.

*C.—Salt:*

|                              |   |          |          |        |         |         |
|------------------------------|---|----------|----------|--------|---------|---------|
| <i>Non-voted O.</i> 3,70,000 | } | 3,32,261 | 3,25,227 | —7,034 | +19,801 | —26,835 |
| <i>S. (d) -</i> 37,739       |   |          |          |        |         |         |

The final saving was due mainly to a reappropriation of Rs. 20,000 (included in Rs. 19,801) to this sub head in the Burma circle sanctioned in December 1929 on a consideration of the progress of actuals in the earlier months having proved excessive to the extent of Rs. 16,433.

|       |   |   |   |          |          |         |         |         |
|-------|---|---|---|----------|----------|---------|---------|---------|
| Voted | . | . | . | 1,06,300 | 1,16,592 | +10,292 | +25,830 | —15,538 |
|-------|---|---|---|----------|----------|---------|---------|---------|

Mainly due to excess in the Bombay estimates due to transference of indents from Sambhar to Kharagoda on account of shortage of the supply of salt at Sambhar.

*D.—Stamps :*

|                     |   |        |        |        |        |        |
|---------------------|---|--------|--------|--------|--------|--------|
| <i>O.</i> 73,500    | } | 76,800 | 71,154 | —5,646 | +3,700 | —9,346 |
| <i>S. (c)</i> 3,300 |   |        |        |        |        |        |

Important savings occurred in the India circle in the estimates of the Ajmer Administration (Rs. 5,775). The actual expenditure amounted to Rs. 4,725 against the original appropriation of Rs. 3,200. To meet the anticipated increase over the original appropriation a reappropriation of Rs. 2,000 was sanctioned by the local Administration on 1st October 1929, and a supplementary appropriation of Rs. 7,300 was applied for in December 1929 and sanctioned on 17th February 1930. The entire amount of the supplementary appropriation was not required. The local Administration explains that it was expected that large expenditure would be incurred during the latter part of the year, when it was too late to surrender the amount to Government.

*(c) Sanctioned as follows :—*

8th November,—Rs. 3,000 ; 10th January, Rs. 15,43,000 ; 6th February, Rs. 2,00,000.

*(d) Sanctioned as follows :—*

10th January,—Rs. 34,000 ; 6th February,—Rs. 5,000 ; 7th March, Rs. 12,680 ; 10th March, Rs. 1,500 ; 20th March,—Rs. 9,899 ; 22nd March,—Rs. 3,000.

*(e) Sanctioned as follows :—*

21st January, Rs. 4,000 ; 17th February, Rs. 7,300 ; 22nd March—Rs. 8,000.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                             | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>E.—Currency :</b>                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| O. 95,400 }<br>S. (f) —27,600 }                                                                                                                                                                                                                                                                                                                                             | 67,800                       | 63,174                      | —4,626                | ..                                                          | —4,626                                  |
| Overestimated.                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <b>F.—Receipts in aid of Superannua-<br/>tion :</b>                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Non-voted O. 1,800 }<br>S. (g) 10,494 }                                                                                                                                                                                                                                                                                                                                     | 12,294                       | 11,453                      | —841                  | ..                                                          | —841                                    |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                 | 80,600                       | 75,369                      | —5,231                | —3,107                                                      | —2,124                                  |
| The provision of Rs. 2,000 in the Bombay estimates and of Rs. 3,000 in Delhi re-<br>mained unutilised as no claim was preferred on this account.                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| <b>G.—Miscellaneous Revenue :</b>                                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| G. 1.—Refunds of<br>Freight Tax . . . 2,000                                                                                                                                                                                                                                                                                                                                 |                              | 55                          | —1,945                | ..                                                          | —1,945                                  |
| Due to fewer claims having been received.                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| G. 2.—Other Refunds :                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| Non-voted O. 2,00,000 }<br>S. (h) 47,400 }                                                                                                                                                                                                                                                                                                                                  | 2,47,400                     | 2,47,735                    | +335                  | ..                                                          | +335                                    |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                 | 95,700                       | 1,00,983                    | +5,283                | +51,507                                                     | —46,219                                 |
| Excess mainly on account of refund of lapsed deposits in Ajmer (Rs. 11,000) and<br>adjustment for the first time of the value of lapsed cash orders and unclaimed deposits<br>in Baluchistan (Rs. 16,890), was reduced by savings in the North-West Frontier Province<br>(Rs. 17,733) owing to smaller claims than anticipated, which fact also explains the net<br>saving. |                              |                             |                       |                                                             |                                         |
| <b>H.—Other Refunds :</b>                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| H. 1.—Opium . . .                                                                                                                                                                                                                                                                                                                                                           | 200                          | 4                           | —196                  | ..                                                          | —196                                    |
| H. 2.—Land Revenue :                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Non-voted . . .                                                                                                                                                                                                                                                                                                                                                             | 2,900                        | 2,647                       | —253                  | —250                                                        | —3                                      |
| Due to less realisation of Land Revenue in 1928-29 than anticipated, 90 per cent.<br>of which is refundable to the Municipal Commission, Bangalore.                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                 | 9,300                        | 11,964                      | +2,664                | +3,640                                                      | —976                                    |
| Mainly to the grant of Zamindari Inams in Peshawar not originally anticipated.                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |

(f) Sanctioned as follows :—

8th February, —Rs. 6,600 ; 24th March, —Rs. 21,000.

(g) Sanctioned as follows :—

8th February, Rs. 9,694 ; 19th February, Rs. 800.

(h) Sanctioned as follows :—

24th August, Rs. 200 ; 29th November, —Rs. 1,500 ; 21st January, Rs. 52,000 ; 8th February  
—Rs. 3,300.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |

**H.—Other Refunds—contd.**

**H. 3.—Excise :**

|                            |        |        |         |        |         |
|----------------------------|--------|--------|---------|--------|---------|
| <i>Non-voted O.</i> 67,300 | 68,370 | 33,066 | —35,504 | —8,590 | —26,714 |
| <i>S (i)</i> 1,070         |        |        |         |        |         |

Mainly to a saving in Bombay (Rs. 35,800) due to the changed procedure of granting certain refunds by deduction from the cost price of opium at the time of its issue and to the opening of a depot for Ganja in Banaskantha in the latter part of the year.

|                 |       |       |        |        |        |
|-----------------|-------|-------|--------|--------|--------|
| Voted . . . . . | 3,000 | 8,446 | +5,446 | +6,839 | —1,393 |
|-----------------|-------|-------|--------|--------|--------|

Due to certain unexpected payments chiefly in the accounts of the Delhi Civil Administration (Rs. 1,920) and in Baluchistan (Rs. 2,360). The final saving occurred in Central India as the Bhopal Darbar could not arrange to take payment, before the close of the year, of a refund of Rs. 1,330 authorised in December 1929.

**H. 4.—Forest :**

|                        |       |       |      |        |      |
|------------------------|-------|-------|------|--------|------|
| <i>Non-voted O.</i> .. | 858   | 857   | —1   | ..     | —1   |
| <i>S. (j)</i> 858      |       |       |      |        |      |
| Voted . . . . .        | 2,000 | 2,753 | +753 | +1,300 | —547 |

Chiefly to excess in the North-West Frontier Province (Rs. 822) due to refund of court fines and compensation in respect of certain Forests to the Cantonment authority.

**H. 5.—Registration**

|                            |     |     |    |      |      |
|----------------------------|-----|-----|----|------|------|
| <i>Non-voted</i> . . . . . | ..  | 3   | +3 | +10  | —7   |
| Voted . . . . .            | 600 | 599 | —1 | +318 | —319 |

**H. 6 —Tributes :**

|                      |          |          |      |    |      |
|----------------------|----------|----------|------|----|------|
| <i>O.</i> 1,15,000   | 1,76,350 | 1,75,074 | —276 | .. | —276 |
| <i>S. (k)</i> 61,350 |          |          |      |    |      |

**H. 7 —Irrigation Works :**

|                            |    |       |        |        |      |
|----------------------------|----|-------|--------|--------|------|
| <i>Non-voted</i> . . . . . | .. | 1,130 | +1,130 | +1,600 | —470 |
|----------------------------|----|-------|--------|--------|------|

Represents refund of house rents to certain officers on the revision of Fundamental Rule 45, not originally anticipated.

|                 |    |     |      |    |      |
|-----------------|----|-----|------|----|------|
| Voted . . . . . | .. | 468 | +468 | .. | +468 |
|-----------------|----|-----|------|----|------|

Unforeseen adjustment.

(i) Sanctioned as follows :—

21st January, Rs. 870 ; 10th March, Rs. 2 0.

(j) Sanctioned on 29th November.

(k) Sanctioned on 22nd February.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |

**H.—Other Refunds—cont'd.**

**H. 8.—Interest :**

|                 |        |        |        |        |      |
|-----------------|--------|--------|--------|--------|------|
| Non-voted O. .. | 59,510 | 68,288 | +8,778 | +9,320 | —542 |
| S. (l) 59,510   |        |        |        |        |      |

Represents mainly write back of the amount credited in excess to "XVI—Interest—Central" in previous years instead of to "Loans and Advances by the Central Government" in respect of a certain loan in the Western India States Agency.

|                 |        |         |         |      |
|-----------------|--------|---------|---------|------|
| Voted . . . . . | 10,784 | +10,784 | +10,320 | +464 |
|-----------------|--------|---------|---------|------|

Refund of interest to the Port Commissioners, Chittagong (Rs. 3,755) on account of reduction in the rate of interest on the loan taken from the Government of India and remission of interest (Rs. 5,721) on the loan to the Kohat Municipality were not foreseen in the Budget.

**H. 9.—Administration of Justice :**

|             |        |        |        |        |        |
|-------------|--------|--------|--------|--------|--------|
| O. 25,500   | 33,400 | 28,790 | —4,610 | +4,320 | —8,930 |
| S (m) 7,900 |        |        |        |        |        |

Saving accrued chiefly in the India circle in the accounts of the Ajmer Treasury due mainly to the supplementary appropriation of Rs. 7,500 obtained on the 17th February 1930 by the local Administration having proved excessive to the extent of Rs. 5,808. This factor as well as the saving which eventually accrued in Baluchistan (Rs. 2,122) due partly to over-estimation and partly to adjustment of Rs. 1,200 under subhead "G-2," contributed chiefly to the final saving in column 6. The remaining saving in Ajmer could not be surrendered by the local Administration as sanction to the additional appropriation was received late.

**H. 10.—Jails and Convict Settlements . . . . .**

|  |       |     |        |      |        |
|--|-------|-----|--------|------|--------|
|  | 1,800 | 147 | —1,653 | —111 | —1,542 |
|--|-------|-----|--------|------|--------|

Overestimated.

**H. 11.—Police.**

|                 |       |       |        |        |     |
|-----------------|-------|-------|--------|--------|-----|
| Non-voted ..    |       | 35    | +35    | +35    | ..  |
| Voted . . . . . | 2,200 | 4,134 | +1,934 | +1,879 | +55 |

Mainly owing to excess in the North-West Frontier Province (Rs. 1,737) due to the refund of surplus income from cattle pounds in the Dehra-Ismail Khan District.

**H. 12.—Ports and Pilotage . . . . .**

|  |        |       |        |    |        |
|--|--------|-------|--------|----|--------|
|  | 10,000 | 7,362 | —2,638 | .. | —2,638 |
|--|--------|-------|--------|----|--------|

Saving occurred mainly in Burma due to inclusion of provision for refunds for coast light dues charged to subhead H. 12 A.

**H. 12-A.—Lighthouses and Lightships ..**

|  |        |         |         |        |
|--|--------|---------|---------|--------|
|  | 23,616 | +23,616 | +32,200 | —8,584 |
|--|--------|---------|---------|--------|

This subhead was opened after the Demand was voted upon. The estimate for refund of light dues was somewhat high and some bills remained unclaimed.

(l) Sanctioned on 5th February.

(m) Sanctioned as follows :—

5th February, Rs. 100; 17th February, Rs. 7,500; 25th February, Rs. 100; 10th March Rs. 200.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| H.—Other Refunds— <i>concl'd.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                    |
| H. 13.—Education:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ..                      | 156                    | +156                  | +150                                                   | +6                                 |
| Represents refund of fees to rejected candidates.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                    |
| H. 14.—Medical:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3,500                   | 2,931                  | —519                  | —500                                                   | —19                                |
| Smaller refunds of ration allowance to midwifery pupils in Bangalore.                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 4,000                   | 19,859                 | +15,859               | +16,200                                                | —341                               |
| Refund to certain officers of 50 per cent. of the fees realised from non-entitled patients treated at the X Ray Institute, Dehra Dun and its branches.                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                    |
| H. 15.—Public Health . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7,000                   | 5,034                  | —1,966                | +103                                                   | —2,069                             |
| Mainly over-estimation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                    |
| H. 16.—Agriculture:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 100                     | 64                     | —36                   | —25                                                    | —11                                |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 400                     | 2,980                  | +2,580                | +2,864                                                 | —284                               |
| Relates mainly to the India circle and was in connection with certain unforeseen adjustment.                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                    |
| H. 17.—Industries . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 300                     | 10                     | —290                  | —250                                                   | —40                                |
| Smaller refunds than anticipated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                    |
| H. 18.—Miscellaneous Departments . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 5,200                   | 2,411                  | —2,789                | —1,121                                                 | —1,668                             |
| Mainly to saving (i) in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta (Rs. 1,817) due to less refunds made by the Director of Botanical Survey from sale proceeds of quinine than anticipated and (ii) in the Punjab (Rs. 1,884) due to over-estimation in the provision of Rs. 2,000 made at the instance of the Government of India, Commerce Department.                                                                                                        |                         |                        |                       |                                                        |                                    |
| H. 19.—Indian Stores Department . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2,000                   | 374                    | —1,626                | ..                                                     | —1,626                             |
| Smaller refunds than anticipated by the Departmental officer.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                    |
| H. 20.—Civil Works:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                    |
| Non-voted O. \$1,200 }<br>S. (n) 34,055 }                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 75,255                  | 43,340                 | —31,915               | —1,660                                                 | —30,315                            |
| Duo mainly to savings in the estimates of the Accounts officer, Central Accounts office, P. W. D., Delhi (Rs. 24,898) owing to unavoidable delay in calculation of the rents and unexpected difficulties in working out the refunds. A surrender of Rs. 30,000 was reported to the Finance Department on the 25th March 1930 but remained unaccepted. Saving to the extent of Rs. 1,451 also accrued in the North-West Frontier Province as certain officers did not claim refunds to which they were entitled. |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 14,690                  | 14,715                 | +115                  | +1,289                                                 | —1,174                             |
| H. 21.—Stationery and Printing:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 68                      | 68                     | ..                    | ..                                                     | +68                                |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 74,840                  | 82,149                 | +7,349                | +7,320                                                 | +29                                |
| Due mainly to the adjustment of outstanding refunds payable by the Central Publication Branch of the share of the sale proceeds of the publications of paying Departments.                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                    |

(n) Sanctioned as follows:—

8th November, Rs. 3,000; 10th November, Rs. 1,142; 21st December, Rs. 21,610; 16th January, Rs. 1,500; 14th February, Rs. 3,032; 6th February, Rs. 2,500; 15th February, Rs. 4,957; 17th February, Rs. 135; 20th February Rs. 90; 15th March, Rs. 107; 12nd March,—Rs. 5,851.



| Major Head and Subhead.            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>I.—England</i>                  |                              |                             |                       |                                                             |                                         |
| <i>I. 1.—Taxes on Income.</i>      |                              |                             |                       |                                                             |                                         |
| O. .. }                            | 986                          | 960                         | —26                   | ..                                                          | —26                                     |
| S. (o) 986 }                       |                              |                             |                       |                                                             |                                         |
| <i>I. 2.—Civil works.</i>          |                              |                             |                       |                                                             |                                         |
| O. .. }                            | 1,287                        | 1,287                       | ..                    | ..                                                          | ..                                      |
| S. (p) 1,287 }                     |                              |                             |                       |                                                             |                                         |
| <i>J.—Loss or Gain by Exchange</i> | ..                           | 21                          | +21                   | ..                                                          | +21                                     |
| Totals { <i>Non-voted</i> . .      | 2,37,47,071                  | 2,23,01,800                 | —14,45,271            | ..                                                          | —14,45,271                              |
| { <i>Voted</i> . .                 | 65,60,000                    | 53,96,906                   | —11,63,094            | —10,65,830                                                  | —97,264                                 |

(o) Sanctioned on 10th January.

(p) Sanctioned on 5th March.

## IMPORTANT COMMENTS.

*General.*

The following table shows the percentages of savings and excesses both under Voted and Non-Voted sections of the Grant for the last few years :—

|           | Year.   | Appropriation. | Saving—or Excess+ | Percentage of variation. |
|-----------|---------|----------------|-------------------|--------------------------|
| VOTED     | 1925-26 | 57,26          | +7,96             | 14                       |
|           | 1926-27 | 76,04          | —6,81             | 9                        |
|           | 1927-28 | 75,58          | +1,57             | 2                        |
|           | 1928-29 | 70,17          | —7,51             | 11                       |
|           | 1929-30 | 65,60          | —11,63            | 17                       |
| NON-VOTED | 1925-26 | 2,15,82        | —16,76            | 7                        |
|           | 1926-27 | 2,15,53        | —11,77            | 5                        |
|           | 1927-28 | 1,98,13        | —2,45             | 1                        |
|           | 1928-29 | 2,27,53        | —14,03            | 6                        |
|           | 1929-30 | 2,37,47        | —14,45            | 6                        |

The variations under the following sub-heads are mainly responsible for the high percentages of savings or excesses as will appear from the following statistics :—

| Subheads           | 1925-26. | 1926-27. | 1927-28. | 1928-29. | 1929-30 |
|--------------------|----------|----------|----------|----------|---------|
| A.—Customs :       |          |          |          |          |         |
| Non-voted . . .    | —14,32   | —7,00    | —2,57    | —1,85    | —3,27   |
| Voted . . .        | +3,73    | —4,02    | +1,06    | —8,83    | —12,32  |
| B.—Taxes on Income |          |          |          |          |         |
| Non-voted . . .    | —1,23    | —4,41    | +53      | —11,47   | —10,38  |

In a grant like this accurate estimating is admittedly difficult, as the expenditure is of a fluctuating nature, but the large variations under the above sub-heads for the last few years would seem to indicate defective control.

*Relaxation of the time limit for sanctioning additional funds in the case of non-voted refunds.*

2. As a result of the recommendations of the Committee on Public Accounts in paragraph 55 of the Report on the accounts of 1927-28, the Government of India have ruled that there should be no time limit for the acceptance and sanctioning of reappropriations, provided that the orders are actually passed within the financial year.

## GRANT No. 76—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Granted to defray the Expenses in connection with the NORTH-WEST FRONTIER PROVINCE.

| Accounts.                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>I.—Direct Demands on the Revenue :</b>                      |                         |                        |                       |                                                        |                                    |
| Land Revenue : { <i>Non-voted</i> .                            | 31,250                  | 26,111                 | —5,139                | —5,353                                                 | +214                               |
| { <i>Voted</i> .                                               | 4,91,000                | 4,34,145               | —53,855               | —51,833                                                | —5,022                             |
| <b>II.—Direct Demands on the Revenue :</b>                     |                         |                        |                       |                                                        |                                    |
| Forest : { <i>Non-voted</i> .                                  | 37,000                  | 37,992                 | +992                  | +2,264                                                 | —1,272                             |
| { <i>Voted</i> .                                               | 8,53,000                | 8,02,227               | —50,773               | —41,044                                                | —9,729                             |
| <b>III.—Other Direct Demands on the Revenue :</b>              |                         |                        |                       |                                                        |                                    |
| <i>Non-voted</i> . . . .                                       | 15,000                  | 14,251                 | —749                  | ..                                                     | —749                               |
| <i>Voted</i> { <i>Gross</i> .                                  | 6,26,970                | 6,18,991               | —8,009                | —2,509                                                 | —5,500                             |
| { <i>Deductions</i> .                                          | —13,970                 | —7,910                 | +6,060                | +6,000                                                 | +60                                |
| { <i>Net</i> . . . .                                           | 6,13,000                | 6,11,081               | —1,919                | +3,491                                                 | —5,440                             |
| <b>IV.—Other Expenditure financed from Ordinary Revenues :</b> | 57,000                  | 66,799                 | +9,799                | +11,024                                                | —1,225                             |
| <b>V.—General Administration :</b>                             |                         |                        |                       |                                                        |                                    |
| { <i>Non-voted</i> .                                           | 5,00,000                | 5,06,793               | +6,793                | +5,888                                                 | +905                               |
| { <i>Voted</i> .                                               | 13,16,000               | 13,16,928              | +928                  | +3,182                                                 | —2,254                             |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS, ETC.—LAND REVENUE.

*Voted*.—Savings mainly occurred under B. 2. (Rs. 21,553), B. 4 (Rs. 9,500) and B. 5 (Rs. 9,341) due to the postponement of settlement operations in the Bannu District.

## ACCOUNT II.—DIRECT DEMANDS, ETC.—FOREST.

*Voted*.—Savings occurred under B.—Conservancy and Works (Rs. 30,345) and C. 4 (Rs. 11,652). In the former case the savings were partly due to economy to meet inevitable demands under other heads (Rs. 22,378) and partly to incompleteness within the year of the work of collection of Kagan Timber washed away by flood, and in the latter case due to the charges on the working of the Upper Swat D. Odar Forest having been allocated to 29—Political.

## ACCOUNT IV.—OTHER EXPENDITURE, ETC.

Excess of Rs. 9,926 occurred under "A. 1—Works" due to heavy expenditure on repairs necessitated by floods

| Accounts                                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>VI.—Administration of Justice :</b>      |                         |                        |                       |                                                        |                                         |
| <i>(Non-voted)</i> . . . . .                | 1,07,000                | 1,26,679               | + 19,679              | + 19,481                                               | + 198                                   |
| <i>{ Voted</i> . . . . .                    | 6,57,000                | 6,44,082               | —12,918               | + 10,110                                               | —23,28                                  |
| <b>VII.—Jails and Convict Settlements :</b> |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . . . . .                  | 1,000                   | 900                    | —100                  | ..                                                     | —100                                    |
| <i>Voted</i> . . . . .                      |                         |                        |                       |                                                        |                                         |
| <i>{ Gross</i> . . . . .                    | 8,23,000                | 8,36,516               | + 13,516              | + 894                                                  | + 12,022                                |
| <i>{ Deductions</i> . . . . .               | —14,000                 | —14,000                | ..                    | ..                                                     | ..                                      |
| <i>{ Net</i> . . . . .                      | 8,09,000                | 8,22,516               | + 13,516              | + 894                                                  | + 12,022                                |
| <b>VIII.—Police :</b>                       |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . . . . .                  | 2,21,000                | 2,28,552               | + 7,552               | + 10,000                                               | —2,448                                  |
| <i>Voted</i> . . . . .                      |                         |                        |                       |                                                        |                                         |
| <i>{ Gross</i> . . . . .                    | 27,30,400               | 27,21,180              | —9,220                | —1,062                                                 | —8,218                                  |
| <i>{ Deductions</i> . . . . .               | —3,400                  | —3,370                 | + 30                  | ..                                                     | + 30                                    |
| <i>{ Net</i> . . . . .                      | 27,27,000               | 27,17,810              | —9,190                | —1,032                                                 | —8,188                                  |
| <b>IX.—Ecclesiastical</b> . . . . .         | 82,000                  | 81,281                 | —719                  | —2,260                                                 | + 1,581                                 |
| <b>X.—Political</b> . . . . .               | 24,62,742               | 24,37,502              | —25,240               | + 732                                                  | —25,972                                 |
| <b>XI.—Frontier Watch and Ward :</b>        |                         |                        |                       |                                                        |                                         |
| <i>{ Gross</i> . . . . .                    | 96,33,763               | 95,81,831              | —51,932               | —29,994                                                | —21,538                                 |
| <i>{ Deductions</i> . . . . .               | —70,720                 | —70,712                | + 8                   | ..                                                     | + 8                                     |
| <i>{ Net</i> . . . . .                      | 95,63,043               | 95,11,119              | —51,924               | —29,994                                                | —21,920                                 |
| <b>XII.—Education :</b>                     |                         |                        |                       |                                                        |                                         |
| <i>{ Non-voted</i> . . . . .                | 50,000                  | 50,260                 | + 260                 | + 1,024                                                | —764                                    |
| <i>{ Voted</i> . . . . .                    | 19,70,000               | 19,26,731              | —43,269               | —25,000                                                | —18,269                                 |
| <b>XIII.—Medical :</b>                      |                         |                        |                       |                                                        |                                         |
| <i>{ Non-voted</i> . . . . .                | 99,000                  | 90,145                 | —8,855                | —2,777                                                 | —6,678                                  |
| <i>{ Voted</i> . . . . .                    | 4,38,000                | 5,26,759               | + 88,759              | + 89,536                                               | —777                                    |
| <b>XIV.—Public Health :</b>                 |                         |                        |                       |                                                        |                                         |
| <i>{ Non-voted</i> . . . . .                | 9,000                   | 12,112                 | + 3,112               | + 3,266                                                | —145                                    |
| <i>{ Voted</i> . . . . .                    | 1,00,000                | 93,187                 | —6,813                | —5,700                                                 | —1,1                                    |

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

A.—Law Officers.—The excess of Rs. 10,257 against the original provision of Rs. 39,000 was due to increase in the number of Civil and Criminal cases (Rs. 7,000) and enhanced rates of mileage and daily allowance in Abbottabad Tahsil (Rs. 3,000).

C. 1.—*Non-voted*.—Excess of Rs. 21,072 against the appropriation of Rs. 22,600 was due to the posting of non-voted officers in place of voted incumbents.

C. 1.—*Voted*.—Saving of Rs. 24,698 occurred against allotment of Rs. 1,78,700 due to reason given against C. 1.—*Non-voted*.

## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

*Voted*.—An increase of Rs. 26,016, occurred under "A. 4.—Dietary Charges" due to increase in the jail population. A saving of Rs. 13,879 under A. 7 was due to fewer prisoners having been transferred to jails of other Provinces.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.

A. 1 (11) The actual expenditure amounted to Rs. 59,182 against the appropriation of Rs. 78,058 resulting in a saving of Rs. 18,876 which was chiefly due to curtailment of expenditure owing to a very peaceful year on the Frontier Constabulary Borders.

## ACCOUNT XII.—EDUCATION.

Subhead B.—The saving of Rs. 24,963 against the grant of Rs. 2,29,000 was due to the grant to the Vecac Blarti College, Dehra Ismail Khan, not having been paid.

## ACCOUNT XIII.—MEDICAL.

B. 6.—The excess of Rs. 91,999 against the Allotment of Rs. 1,56,770 was due to special grants-in-aid having been sanctioned to the Provincial Hospital, Meerapur (Rs. 81,000).

| Accounts.                                                                         | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |         |
|-----------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|--------------------------------------------------------|----------------------------------------|---------|
|                                                                                   | Rs.                     | Rs.                         | Rs.                   | Rs.                                                    | Rs.                                    |         |
| <b>XV.—Agriculture, Scientific and Miscellaneous Departments and Industries :</b> |                         |                             |                       |                                                        |                                        |         |
| { <i>Non-voted</i> .                                                              | 10,000                  | 7,847                       | —2,153                | —2,231                                                 | +78                                    |         |
| { <i>Voted</i> .                                                                  | 2,11,000                | 1,92,507                    | —18,493               | —16,776                                                | —1,717                                 |         |
| <b>XVI.—Miscellaneous</b> . . . .                                                 | 69,000                  | 80,060                      | +11,060               | —1,882                                                 | +12,942                                |         |
| <b>XVII.—Reduction made by the Legislative Assembly</b> . . . .                   | —100                    | ..                          | +100                  | ..                                                     | +100                                   |         |
| <b>Totals.</b> {                                                                  | <i>Gross</i> .          | 1,32,58,755                 | 1,32,02,256           | —56,499                                                | ..                                     | —56,499 |
|                                                                                   | <i>Deductions</i> .     | —70,720                     | —70,712               | +8                                                     | ..                                     | +8      |
|                                                                                   | <i>Net</i> .            | 1,31,88,035                 | 1,31,31,544           | —56,491                                                | ..                                     | —56,491 |
|                                                                                   | <i>Gross</i> .          | 1,03,42,270                 | 1,02,60,082           | —82,188                                                | —31,000                                | —51,188 |
|                                                                                   | <i>Deductions</i> .     | —31,370                     | —25,280               | +6,090                                                 | +6,000                                 | +90     |
|                                                                                   | <i>Net</i> .            | 1,03,10,900                 | 1,02,34,802           | —76,998                                                | —25,000                                | —51,998 |

## ACCOUNT XV.—AGRICULTURE, ETC.

I. 2.—The saving of Rs. 11,171 against grant of Rs. 31,523 was due mainly to late entertain-ment of staff.

I. 3.—The saving of Rs. 4,862 against grant of Rs. 20,231 was due to postponement of less urgent expenditure in view of financial stringency.

## ACCOUNT XVI.—MISCELLANEOUS.

Sub-head B.—The excess of Rs. 16,239 against the allotment of Rs. 53,500 was mainly due to double payment to the District Board Hazara, recovered in 1930-31. (Rs. 11,700).

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                              |
| <b>A.—Charges of Administration :</b>                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                  |
| A. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                        | 3,000                   | ..                     | —3,000                | —3,000                                                 | ..                               |
| Due to the non-entertainment of the officer for forest conservancy of Buner Border.                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                  |
| A. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                  | 17,240                  | 13,926                 | —3,414                | —3,000                                                 | —414                             |
| Due mainly to the non-entertainment of the staff for forest conservancy of Buner Border.                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                  |
| A. 3.—Other charges . . . . .                                                                                                                                                                                                                                                                                                          | 13,760                  | 21,419                 | +7,659                | +10,192                                                | —2,533                           |
| The variation is explained by the Pay and Accounts Officer as follows :—                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                  |
| Due to Rs. 14,282 having been drawn for expenditure on compensation for Forest Conservancy of Buner Border to avoid a lapse of the budget grant. This was not spent but was retained in Revenue Deposit till January 1931, when it was refunded at the instance of the Pay and Accounts Officer. The reappropriation proved excessive. |                         |                        |                       |                                                        |                                  |
| <b>B.—Survey and Settlement :</b>                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                  |
| B. 1.—Pay of Officers :                                                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                  |
| Non-voted O. . . . .                                                                                                                                                                                                                                                                                                                   | 19,950                  | 12,200                 | 4,034                 | —8,166                                                 | —8,166                           |
| S. (a)—7,750                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                  |
| Due mainly to the non-utilisation of the provision made for the Settlement Officer, Peshawar, who proceeded on leave out of India in April 1929.                                                                                                                                                                                       |                         |                        |                       |                                                        |                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                        | 11,320                  | 9,431                  | —1,889                | —639                                                   | —1,250                           |
| Due to the postponement of settlement operations in the Bannu District (Rs. 5,720) partly counterbalanced by an excess expenditure of Rs. 3,831 in the Peshawar and Dera Ismail Khan districts owing to the extension of settlement period.                                                                                            |                         |                        |                       |                                                        |                                  |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                  | 86,220                  | 64,667                 | —21,553               | —18,571                                                | —2,982                           |
| Due mainly to the postponement of settlement operations in the Bannu District (Rs. 33,320) counterbalanced by an increased expenditure owing to the extension of Peshawar and Dehra Ismail Khan Settlement (Rs. 11,767).                                                                                                               |                         |                        |                       |                                                        |                                  |
| B. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                  |
| Non-voted O. . . . .                                                                                                                                                                                                                                                                                                                   | 2,050                   | 1,050                  | 4,703                 | +3,653                                                 | +2,813                           |
| S. (b)—1,000                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                  |
| Due to less expenditure under travelling allowance (Rs. 787) on account of Settlement Officer having proceeded on leave, more than counterbalanced by an expenditure of Rs. 4,440 under "cost of passages," for which no provision was made at the time of budgeting.                                                                  |                         |                        |                       |                                                        |                                  |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                        | 24,460                  | 20,085                 | —4,375                | —6,297                                                 | +1,922                           |
| Due to the postponement of settlement operations in the Bannu District (Rs. 13,826) partly counterbalanced by an increased expenditure on account of extension of Peshawar and Dehra Ismail Khan Settlement (Rs. 9,451).                                                                                                               |                         |                        |                       |                                                        |                                  |

(a) Sanctioned as follows—21st January, —Rs. 5,500 ; 28th January, —Rs. 1,250  
 (b) Sanctioned on 28th January.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.—*concl'd.*

| Major Head and Sub-head.                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|--------|
| <b>B.—Survey and Settlement—<i>concl'd.</i></b>                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |        |
| B. 4.—Supplies and Services .                                                                                                             | 9,500                   | ..                     | —9,500                | —9,500                                                 | ..                                      |        |
| Due to the postponement of Settlement operation on Bannu District.                                                                        |                         |                        |                       |                                                        |                                         |        |
| B. 5.—Contingencies . . .                                                                                                                 | 18,500                  | 9,159                  | —9,341                | —9,376                                                 | +35                                     |        |
| <i>See B.—4.</i>                                                                                                                          |                         |                        |                       |                                                        |                                         |        |
| <b>C.—Land Records:</b>                                                                                                                   |                         |                        |                       |                                                        |                                         |        |
| C. 1.—Pay of Establishments .                                                                                                             | 2,65,178                | 2,60,582               | —4,596                | —4,000                                                 | —596                                    |        |
| C. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                              | 24,220                  | 21,378                 | —2,842                | —5,042                                                 | +2,200                                  |        |
| Mainly under travelling allowance (Rs. 1,116) and compensation for dearness of food (Rs. 1,726). These savings were later over estimated. |                         |                        |                       |                                                        |                                         |        |
| C. 3.—Supplies and Services, and<br>Contingencies . . .                                                                                   | 7,602                   | 4,955                  | —2,647                | —2,600                                                 | —47                                     |        |
| Due to the curtailment of less urgent expenditure in favour of unavoidable expenditure.                                                   |                         |                        |                       |                                                        |                                         |        |
| <b>D.—Miscellaneous:</b>                                                                                                                  |                         |                        |                       |                                                        |                                         |        |
| Non-voted .                                                                                                                               | 18,000                  | 17,374                 | —626                  | ..                                                     | —626                                    |        |
| Voted . .                                                                                                                                 | 10,000                  | 8,643                  | —1,357                | ..                                                     | —1,357                                  |        |
| Due to nondrawal of certain pensions.                                                                                                     |                         |                        |                       |                                                        |                                         |        |
| Totals . {                                                                                                                                | Non-voted .             | 31,250                 | 26,111                | —5,139                                                 | —5,353                                  | +214   |
|                                                                                                                                           | Voted . .               | 4,91,000               | 4,34,145              | —53,855                                                | —51,833                                 | —5,022 |

## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS.

| Major Head and Sub head.                                                                                                                                                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                  | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—General Direction—</b>                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| Share of the cost of the Chief Conservator and his staff paid to the Punjab Gov-<br>ernment:                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                       | 700                          | 284                         | —416                  | —415                                                        | —1                                      |
| Due to less touring by the Chief Conservator of Forest, Punjab and North West Frontier Provinces.                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                           | 200                          | 82                          | —118                  | ..                                                          | —118                                    |
| <i>See A.—Non-voted.</i>                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Conservancy and Works . . . . .                                                                                                                                                                                                                  | 6,50,000                     | 6,19,655                    | —30,345               | —27,768                                                     | —2,577                                  |
| Due to economy to meet inevitable demands under other heads (Rs. 22,378) and the balance to incompletion within the year of the work of collection of Kagan Timber washed away by flood.                                                         |                              |                             |                       |                                                             |                                         |
| <b>C.—Establishments:</b>                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| C. 1.—Pay of Officers :                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                       | 11,000                       | 11,595                      | +595                  | +2,229                                                      | —1,634                                  |
| Appointment of a special Deputy Conservator of Forests.                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                           | 23,700                       | 22,858                      | —642                  | ..                                                          | —642                                    |
| C. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                            | 81,850                       | 78,250                      | —6,600                | —136                                                        | —6,464                                  |
| C. 3.—Grants-in-aid, Contributions,<br>etc. . . . .                                                                                                                                                                                              | 400                          | 1,165                       | +765                  | ..                                                          | +765                                    |
| The transfer of an officer from the Punjab after the budget was framed.                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| C. 4.—Other Charges:                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                       | 5,900                        | 5,674                       | —226                  | +450                                                        | —676                                    |
| The reappropriation of Rs. 450, sanctioned in February and March proved unnecessary                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                           | 57,450                       | 45,798                      | —11,652               | —10,120                                                     | —1,532                                  |
| Due to the charges on the working of the Upper Swat Deodar Forests having been allocated to 29-Political (Rs. 15,122) partly counterbalanced by excess on account of adjustment of bills relating to printing charges of forms of previous year. |                              |                             |                       |                                                             |                                         |
| <b>D.—Interest on Forest Capital Outlay.</b> . . . . .                                                                                                                                                                                           | 19,000                       | 18,392                      | —108                  | ..                                                          | —108                                    |
| <b>E.—Capital Outlay on Forests charged<br/>to Revenue :</b>                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                       | ..                           | 382                         | +382                  | ..                                                          | +382                                    |
| Due to the <i>pro rata</i> distribution of the establishment charges which was not anticipated at the time of Budgeting.                                                                                                                         |                              |                             |                       |                                                             |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                           | 37,000                       | 35,584                      | —1,416                | —3,020                                                      | +1,604                                  |
| The reduction of Rs. 3,020 by reappropriation sanctioned in January and March, 1930 proved excessive.                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| <b>Totals</b> . . . . .                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                       | 37,000                       | 37,992                      | +992                  | +2,264                                                      | —1,272                                  |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                           | 8,53,000                     | 8,02,227                    | —50,773               | —41,044                                                     | —9,729                                  |



## ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------|-------------------------|------------------------|--------------------|--------------------------------------------------------|------------------------------------|
|                          | Rs.                     | Rs.                    | Rs.                | Rs.                                                    | Rs.                                |

## A.—Excise: District Executive Establishment :

## A. 1.—District Establishment :

|                                   |        |        |        |        |        |
|-----------------------------------|--------|--------|--------|--------|--------|
| A. 1 (1).—Pay of Officers .       | 4,900  | 4,900  | ..     | ..     | ..     |
| A. 1 (2).—Pay of Establishments . | 41,244 | 40,749 | —495   | —164   | —331   |
| A. 1 (3).—Other Charges .         | 32,613 | 30,426 | —2,187 | +1,574 | —3,761 |

Mostly under rewards due to decrease in the smuggling of illicit drugs (Rs. 1,895). The re-appropriation was made to meet expenditure on travelling allowance which did not materialise to the full extent anticipated.

|                                                                         |        |    |        |        |    |
|-------------------------------------------------------------------------|--------|----|--------|--------|----|
| A. 1 (4).— <i>Deduct</i> —Amount recovered from the Punjab Government . | —6,000 | .. | +6,000 | +6,000 | .. |
|-------------------------------------------------------------------------|--------|----|--------|--------|----|

Discontinuance of the annual contribution by the Punjab Government towards the maintenance of the additional preventive excise staff of the Province.

## A. 2.—Bonded Warehouse Establishment :

|                                                                                   |          |          |        |    |        |
|-----------------------------------------------------------------------------------|----------|----------|--------|----|--------|
| A. 2 (1).—Pay of Establishments .                                                 | 4,993    | 4,959    | —34    | .. | —34    |
| A. 2 (2).—Other Charges .                                                         | 950      | 861      | —89    | .. | —89    |
| A. 2 (3).—Compensations .                                                         | 15,000   | 15,000   | ..     | .. | ..     |
| A. 2 (4).— <i>Deduct</i> —Amount recovered from the Punjab Government .           | —7,970   | —7,910   | +60    | .. | +60    |
| A. 3.—Cost of Opium Supplied to Excise Department .                               | 48,270   | 47,119   | —1,151 | .. | —1,151 |
| A. 4.—Charges paid to the Punjab Government for loss of still head duty .         | 4,07,000 | 4,07,000 | ..     | .. | ..     |
| A. 5.—Charges paid to the United Provinces Government for loss of still head duty | 40,000   | 40,000   | ..     | .. | ..     |

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE—*concl'd.*

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapportionation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------|------------------------------------|
|--------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------|------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## B.—Stamps:

|                               |        |        |        |        |      |
|-------------------------------|--------|--------|--------|--------|------|
| B. 1.—Pay of Establishments . | 886    | 732    | —154   | ..     | —154 |
| B. 2.—Other Charges:          |        |        |        |        |      |
| <i>Non-voted</i> .            | 15,000 | 14,251 | —749   | ..     | —749 |
| Voted .                       | 16,114 | 12,766 | —3,348 | —3,824 | +476 |

Due mainly to the charges on account of carriage of stamp boxes, etc., having been debited to Posts and Telegraphs Department.

The system was within the knowledge of the controlling officer at the time of preparing the budget estimate but the allotment being a contract one no reduction on this account was proposed.

## C.—Registration:

|                               |       |       |      |      |       |
|-------------------------------|-------|-------|------|------|-------|
| C. 1.—Pay of Establishments . | 8,580 | 8,592 | +12  | +450 | —438. |
| C. 2.—Other Charges .         | 6,420 | 5,857 | —563 | —545 | —18   |

|        |   |                  |                |          |          |        |        |        |
|--------|---|------------------|----------------|----------|----------|--------|--------|--------|
| Totals | { | <i>Non-voted</i> |                | 15,000   | 14,251   | —749   | ..     | —749   |
|        |   | {                | Gross . .      | 6,28,970 | 6,18,961 | —8,009 | —2,509 | —5,500 |
|        |   |                  | Deductions . . | —13,970  | —7,910   | +6,060 | +6,000 | +60    |
|        |   |                  | Net . .        | 6,13,000 | 6,11,051 | —1,949 | +3,491 | —5,440 |
|        |   |                  |                |          |          |        |        |        |

## ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

| Major Head and Sub-head.                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reapprop-<br>riation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|------------------------------------------------------------|----------------------------------------|
|                                                                                                                  | Rs.                     | Rs.                    | Rs.                  | Rs.                                                        | Rs.                                    |
| A.—Irrigation Works: Works for which neither Capital nor Revenue Accounts are kept—In Charge of Civil Officers.: |                         |                        |                      |                                                            |                                        |
| A. 1.—Works . . . .                                                                                              | 35,000                  | 44,926                 | +9,926               | +11,000                                                    | —1,074                                 |
| Due to heavy expenditure on repairs to minor Irrigation works damaged by the floods.                             |                         |                        |                      |                                                            |                                        |
| A. 2.—Pay of Officers . . .                                                                                      | 4,800                   | 4,715                  | —85                  | ..                                                         | —85                                    |
| A. 3.—Pay of Establishments .                                                                                    | 10,120                  | 10,475                 | +355                 | ..                                                         | +355                                   |
| A. 4.—Other Charges . . .                                                                                        | 7,080                   | 6,683                  | —397                 | +24                                                        | —421                                   |
| Total . . . . .                                                                                                  | <u>57,000</u>           | <u>66,799</u>          | <u>+9,799</u>        | <u>+11,024</u>                                             | <u>—1,225</u>                          |

## ACCOUNT V.—GENERAL ADMINISTRATION.

| Major Head and Sub head.                                                                                                                                                                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdr<br>or s. rren der. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                  | Rs.                          | Rs.                         | Rs.                   | Rs.                                                       | Rs.                                     |
| <b>A.—Chief Commissioner :</b>                                                                                                                                                                                                                                   |                              |                             |                       |                                                           |                                         |
| A. 1.—Salary of the Chief Com-<br>missioner . . . . .                                                                                                                                                                                                            | 66,000                       | 65,926                      | —74                   | ..                                                        | —74                                     |
| A. 2.—Fixed Travelling Allow-<br>ance . . . . .                                                                                                                                                                                                                  | 3,000                        | 3,289                       | +289                  | +289                                                      | ..                                      |
| Due to change in incumbents.                                                                                                                                                                                                                                     |                              |                             |                       |                                                           |                                         |
| A. 3.—Sumptuary Allowance . . . . .                                                                                                                                                                                                                              | 6,000                        | 6,000                       | ..                    | ..                                                        | ..                                      |
| A. 5.—Staff and Household :                                                                                                                                                                                                                                      |                              |                             |                       |                                                           |                                         |
| A. 5 (1).—Pay of Officers :                                                                                                                                                                                                                                      |                              |                             |                       |                                                           |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                              | 11,700                       | 10,684                      | —1,016                | —1,000                                                    | —16                                     |
| Voted . . . . .                                                                                                                                                                                                                                                  | 9,100                        | 7,543                       | —1,557                | ..                                                        | —1,557                                  |
| A. 5 (2).—Pay of Establishments                                                                                                                                                                                                                                  | 12,400                       | 11,540                      | —860                  | —926                                                      | +66                                     |
| A. 5. (3).—Other Charges . . . . .                                                                                                                                                                                                                               |                              |                             |                       |                                                           |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                              | 2,300                        | 1,624                       | —676                  | —589                                                      | —87                                     |
| Under travelling allowance and was due to less touring by the Personal Assistant to the Chief Commissioner.                                                                                                                                                      |                              |                             |                       |                                                           |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                  | 15,100                       | 18,951                      | +3,851                | +1,316                                                    | +2,535                                  |
| Payment of custom duty and freight charges on the motor cars purchased for the Chief Commissioner (Rs. 2,419) and the balance to increased expenditure on account of the move of office from Nathiagali to Peshawar by longer route on account of flood damages. |                              |                             |                       |                                                           |                                         |
| A. 6.—Tour expenses                                                                                                                                                                                                                                              |                              |                             |                       |                                                           |                                         |
| O. 54,000                                                                                                                                                                                                                                                        | } 31,846                     | 32,744                      | +898                  | ..                                                        | +898                                    |
| S. (a)—22,154                                                                                                                                                                                                                                                    |                              |                             |                       |                                                           |                                         |
| A. 7.—English charges (High Commis-<br>sioner) on Stores.                                                                                                                                                                                                        |                              |                             |                       |                                                           |                                         |
| O. ..                                                                                                                                                                                                                                                            | } 22,000                     | 21,438                      | —562                  | ..                                                        | —562                                    |
| S. (a)22,000                                                                                                                                                                                                                                                     |                              |                             |                       |                                                           |                                         |
| A. 8.—Loss or gain by exchange—                                                                                                                                                                                                                                  |                              |                             |                       |                                                           |                                         |
| O. ..                                                                                                                                                                                                                                                            | } 154                        | 225                         | +71                   | ..                                                        | +71                                     |
| S. (a)154                                                                                                                                                                                                                                                        |                              |                             |                       |                                                           |                                         |
| See paragraph 48, Chapter III of the Report.                                                                                                                                                                                                                     |                              |                             |                       |                                                           |                                         |
| <b>B.—Secretariat :</b>                                                                                                                                                                                                                                          |                              |                             |                       |                                                           |                                         |
| B. 1.—Pay of Officers :                                                                                                                                                                                                                                          |                              |                             |                       |                                                           |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                              | 38,400                       | 40,778                      | +2,378                | +1,280                                                    | +1,098                                  |
| Partly due to the appointment of an Officer on Special Duty (Rs. 1,280).                                                                                                                                                                                         |                              |                             |                       |                                                           |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                  | 16,600                       | 14,776                      | —1,824                | ..                                                        | —1,824                                  |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                            | 94,904                       | 90,690                      | —4,214                | —4,033                                                    | —181                                    |

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

| Major Head and Sub head.                                                                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. + or —. | Remainder<br>un-<br>adjusted,<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|------------------------------------------|
| Rs.                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                                      |
| <b>B.—Secretariat—<i>contd.</i></b>                                                                                                                                                |                              |                             |                       |                                                                     |                                          |
| B. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                             |                              |                             |                       |                                                                     |                                          |
| <i>Non-voted</i> . . . . .                                                                                                                                                         | 2,000                        | 8,344                       | +6,344                | +6,680                                                              | —336                                     |
| On account of cost of passages of Secretary and Under Secretary,                                                                                                                   |                              |                             |                       |                                                                     |                                          |
| Voted . . . . .                                                                                                                                                                    | 10,240                       | 11,014                      | +774                  | +1,742                                                              | —968                                     |
| There was increased expenditure on account of the move of office from Nathiagali to Peshawar by a longer route on account of flood damages.                                        |                              |                             |                       |                                                                     |                                          |
| B. 4.—Supplies and services and contingencies . . . . .                                                                                                                            | 47,256                       | 48,893                      | +1,637                | +1,601                                                              | +36                                      |
| <i>See B. 3.—Voted.</i>                                                                                                                                                            |                              |                             |                       |                                                                     |                                          |
| <b>C.—Local Fund Audit Charges paid to the Audit Department . . . . .</b>                                                                                                          | 9,000                        | 11,553                      | +2,553                | ..                                                                  | +2,553                                   |
| The actual cost of the Staff has been debited under this head whereas the provision was based on the basis of actuals.                                                             |                              |                             |                       |                                                                     |                                          |
| <b>D.—Revenue Commissioner :</b>                                                                                                                                                   |                              |                             |                       |                                                                     |                                          |
| D. 1.—Pay of Officers :                                                                                                                                                            |                              |                             |                       |                                                                     |                                          |
| <i>Non-voted</i> . . . . .                                                                                                                                                         | 36,000                       | 48,613                      | +12,613               | +12,614                                                             | —1                                       |
| The leave salary of the late Revenue Commissioner was paid in India whereas provision was made in the Home Estimates.                                                              |                              |                             |                       |                                                                     |                                          |
| Voted . . . . .                                                                                                                                                                    | 15,860                       | 15,553                      | —307                  | ..                                                                  | —307                                     |
| D. 2.—Pay of Establishments . . . . .                                                                                                                                              | 75,408                       | 73,327                      | —2,081                | —1,500                                                              | —581                                     |
| D. 3.—Other Charges :                                                                                                                                                              |                              |                             |                       |                                                                     |                                          |
| <i>Non-voted</i> . . . . .                                                                                                                                                         | 4,600                        | 3,580                       | —1,020                | —1,019                                                              | —1                                       |
| Non-utilisation of the provision for cost of passage of an officer.                                                                                                                |                              |                             |                       |                                                                     |                                          |
| Voted . . . . .                                                                                                                                                                    | 34,132                       | 29,263                      | —4,866                | —1,167                                                              | —3,699                                   |
| Due to (i) economy in contingent expenditure (Rs. 2,800), (ii) less touring by the Revenue Commissioner and his staff (Rs. 1,272) and the balance is under bill journey allowance. |                              |                             |                       |                                                                     |                                          |
| <b>E.—District Establishment</b>                                                                                                                                                   |                              |                             |                       |                                                                     |                                          |
| E. 1.—Pay of officers :                                                                                                                                                            |                              |                             |                       |                                                                     |                                          |
| <i>Non-voted</i> . . . . .                                                                                                                                                         | 2,39,600                     | 2,24,805                    | —14,795               | —12,743                                                             | —2,052                                   |
| Voted . . . . .                                                                                                                                                                    | 1,44,884                     | 1,48,150                    | +3,266                | +5,246                                                              | —1,980                                   |
| Due to change of incumbents.                                                                                                                                                       |                              |                             |                       |                                                                     |                                          |
| E. 2.—Pay of General Establishment . . . . .                                                                                                                                       | 2,39,142                     | 2,32,501                    | —6,641                | —1,030                                                              | —5,611                                   |
| E. 3.—Pay of Treasury Establishment. . . . .                                                                                                                                       | 48,304                       | 44,577                      | —3,727                | —600                                                                | —3,127                                   |

ACCOUNT V.—GENERAL ADMINISTRATION—*concl'd.*

| Major Head and Sub head.                                                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapportionation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                  | R                                  |
| <b>E.—District Establishment :—<i>concl'd.</i></b>                                                                                                                                                                                                           |                         |                        |                       |                                                      |                                    |
| E. 4.—Pay of Sub Divisional Establishments . . . . .                                                                                                                                                                                                         | 1,68,023                | 1,70,245               | +2,222                | +4,622                                               | —2,400                             |
| Appointment of additional temporary staff.                                                                                                                                                                                                                   |                         |                        |                       |                                                      |                                    |
| E. 5.—Pay of Other Establishments . . . . .                                                                                                                                                                                                                  | 41,751                  | 40,867                 | —884                  | +151                                                 | —1,035                             |
| E. 6.—Travelling Allowances :<br><i>Non-voted</i> . . . . .                                                                                                                                                                                                  | 25,000                  | 28,434                 | +3,434                | +1,876                                               | +1,558                             |
| Due to a part of expenditure relating to the last year being paid during this year and to change of incumbents.                                                                                                                                              |                         |                        |                       |                                                      |                                    |
| Voted . . . . .                                                                                                                                                                                                                                              | 75,000                  | 78,460                 | +3,460                | +2,252                                               | +1,208                             |
| Due partly to enhanced rates of travelling allowance in the Abbottabad and Mansehra Tahsils and partly to frequent touring in the Peshawar District.                                                                                                         |                         |                        |                       |                                                      |                                    |
| E. 7.—Other Allowances, Honoraria, etc. :                                                                                                                                                                                                                    |                         |                        |                       |                                                      |                                    |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                   | 11,400                  | 9,888                  | —1,512                | —1,500                                               | —12                                |
| Non-utilisation of provision for the medical treatment of British officers.                                                                                                                                                                                  |                         |                        |                       |                                                      |                                    |
| Voted . . . . .                                                                                                                                                                                                                                              | 82,560                  | 72,846                 | —9,714                | +480                                                 | —10,194                            |
| Low prices of food grain (Rs. 1,280), smaller expenditure on rewards (Rs. 981) and the balance due to decrease in copying work owing to slackness of business. The net reappropriation aggregating Rs. 480 sanctioned on different dates proved unnecessary. |                         |                        |                       |                                                      |                                    |
| E. 8.—Supplies and Services . . . . .                                                                                                                                                                                                                        | 2,900                   | 963                    | —1,937                | —920                                                 | —1,017                             |
| Mainly to non-purchase of new tents (Rs. 1,400).                                                                                                                                                                                                             |                         |                        |                       |                                                      |                                    |
| E. 9.—Contract Contingencies . . . . .                                                                                                                                                                                                                       | 1,34,480                | 1,26,461               | —8,019                | —3,197                                               | —4,822                             |
| Due to certain charges relating to contract contingencies having been debited to other contingencies.                                                                                                                                                        |                         |                        |                       |                                                      |                                    |
| E. 10.—Other Contingencies . . . . .                                                                                                                                                                                                                         | 53,956                  | 59,252                 | +5,296                | —855                                                 | +6,151                             |
| The excess was enhanced to Rs. 6,151 by net reappropriation of Rs. 855 sanctioned on different dates.                                                                                                                                                        |                         |                        |                       |                                                      |                                    |
| E. 11.—Grants-in-aid, Contributions, etc. . . . .                                                                                                                                                                                                            |                         | 421                    | +421                  | ..                                                   | +421                               |
| No expenditure was anticipated.                                                                                                                                                                                                                              |                         |                        |                       |                                                      |                                    |
| E. 12.—Deduct—Probable savings —25,000 .. . . .                                                                                                                                                                                                              |                         | ..                     | +25,000               | ..                                                   | +25,000                            |
| Almost realised.                                                                                                                                                                                                                                             |                         |                        |                       |                                                      |                                    |
| <b>F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. . . . .</b>                                                                                                                                                                             | 10,000                  | 9,500                  | —500                  | ..                                                   | —500                               |
| <b>Totals</b> . . . . .                                                                                                                                                                                                                                      |                         |                        |                       |                                                      |                                    |
| { <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                 | 5,60,000                | 5,06,793               | +6,793                | +5,888                                               | +905                               |
| { Voted . . . . .                                                                                                                                                                                                                                            | 13,16,000               | 13,16,928              | +928                  | +3,182                                               | —2,254                             |

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Law Officers (Fees to Pleaders and Other Charges)</b>                                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                                           | 33,000                       | 49,257                      | +10,257               | +9,410                                                      | +847                                    |
| Due to (i) increase in the number of Civil and Criminal Cases (Rs. 7,000) and (ii) enhanced rates of daily and mileage allowance in Abbottabad Tahsil (Rs. 3,000).                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>B.—Judicial Commissioner :</b>                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers :                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                          | 75,000                       | 75,295                      | +295                  | +295                                                        | —                                       |
| Voted                                                                                                                                                                                                                                                                                     | 8,150                        | 7,698                       | —452                  | ..                                                          | —452                                    |
| B. 2.—Pay of Establishments                                                                                                                                                                                                                                                               | 33,050                       | 37,782                      | —278                  | —200                                                        | —78                                     |
| B. 3.—Other Charges :                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                          | 1,100                        | 1,897                       | +797                  | —94                                                         | +891                                    |
| Due to non-anticipation of the cost of passage of a member of an officer's family.                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Voted                                                                                                                                                                                                                                                                                     | 12,690                       | 11,625                      | —1,065                | —925                                                        | —140                                    |
| Mainly due to economy in contingent expenditure (Rs. 1,751).                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <b>C.—Civil and Sessions Courts :</b>                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| C. 1.—Pay of Officers :                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                          | 22,500                       | 43,672                      | +21,072               | +21,200                                                     | —128                                    |
| Due to the posting of officers whose pay was non-voted as District Judges.                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| Voted                                                                                                                                                                                                                                                                                     | 1,78,700                     | 1,54,002                    | —24,698               | —7,000                                                      | —17,698                                 |
| See C. 1. <i>Non-voted</i> .                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| C. 2.—Pay of Establishments                                                                                                                                                                                                                                                               | 1,68,400                     | 1,65,293                    | —3,107                | —2,756                                                      | —351                                    |
| C. 3.—Allowances, Honoraria, etc. :                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                                                                                          | 8,300                        | 5,114                       | —3,186                | —1,920                                                      | —1,266                                  |
| Mainly due to the provision for cost of passages (Rs. 4,790) remaining unutilised.                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Voted                                                                                                                                                                                                                                                                                     | 26,780                       | 29,557                      | +2,777                | +3,227                                                      | —450                                    |
| Due to (i) increase in the rates of travelling allowance in the Abbottabad Tahsil and frequent touring of a Judicial Extra Assistant Commissioner (Rs. 1,337), (ii) appointment of a Divisional and Session Judge (Rs. 935) and (iii) supply of judgment copies to the accused (Rs. 505). |                              |                             |                       |                                                             |                                         |

ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*concl'd.*

| Major Head and Sub head.                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>on<br>adjusted<br>or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|--------------------------------------|
| <b>C.—Civil and Sessions Courts—<i>concl'd.</i></b>                                                                                          |                              |                             |                       |                                                             |                                      |
| C. 4.—Contingencies . . . . .                                                                                                                | 26,220                       | 24,840                      | —1,380                | —1,056                                                      | —330                                 |
| Mainly due to economy in contingent expenditure.                                                                                             |                              |                             |                       |                                                             |                                      |
| C. 5.— <i>Grants in aid, Contribu-<br/>tions, etc.</i> . . . . .                                                                             | ..                           | 701                         | +701                  | ...                                                         | +701                                 |
| Expenditure not anticipated.                                                                                                                 |                              |                             |                       |                                                             |                                      |
| <b>D.—Criminal Courts :</b>                                                                                                                  |                              |                             |                       |                                                             |                                      |
| D. 1.—Pay of Establishments . . . . .                                                                                                        | 14,276                       | 19,590                      | +5,314                | +5,524                                                      | —210                                 |
| Extra establishment was entertained for the courts of new Honorary Magistrates.                                                              |                              |                             |                       |                                                             |                                      |
| D. 2.—Section Writing Charges . . . . .                                                                                                      | 37,250                       | 24,514                      | —12,736               | —12,297                                                     | —439                                 |
| Due to supply of copies to the Public prosecutor in certain cases of judgment <i>gratis</i> by the Judicial Commissioner.                    |                              |                             |                       |                                                             |                                      |
| D. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                 | 7,350                        | 8,332                       | +982                  | +976                                                        | +6                                   |
| The utilization of the services of the Government Examiner of questioned documents in more cases than anticipated accounts for the increase. |                              |                             |                       |                                                             |                                      |
| D. 4.—Diet and Road Money of<br>Witnesses . . . . .                                                                                          | 58,249                       | 70,878                      | +12,629               | +13,551                                                     | —922                                 |
| Due to the increased number of criminal cases.                                                                                               |                              |                             |                       |                                                             |                                      |
| D. 5.—Expenses of Jirgas . . . . .                                                                                                           | 39,400                       | 38,679                      | —721                  | +1,800                                                      | —2,521                               |
| The saving was augmented owing to non-payment of certain bills on account of late receipt of sanction of extra appropriation. See comments.  |                              |                             |                       |                                                             |                                      |
| D. 6.—Other Contingencies . . . . .                                                                                                          | 2,475                        | 2,035                       | —440                  | —150                                                        | —290                                 |
| <b>Totals</b> . . . . .                                                                                                                      |                              |                             |                       |                                                             |                                      |
| Non-voted . . . . .                                                                                                                          | 1,07,000                     | 1,26,679                    | +19,679               | +19,481                                                     | +198                                 |
| Voted . . . . .                                                                                                                              | 6,57,000                     | 6,44,082                    | —12,918               | +10,110                                                     | —23,028                              |



## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

| Major Head and Sub head.                                                                                                                                                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                    |
| <b>A.—Jails :</b>                                                                                                                                                                                                          |                              |                             |                       |                                                            |                                        |
| A. 1.—Pay of Officers :                                                                                                                                                                                                    |                              |                             |                       |                                                            |                                        |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                 | 1,000                        | 900                         | —100                  | ..                                                         | —100                                   |
| Voted . . . . .                                                                                                                                                                                                            | 29,230                       | 26,907                      | —2,323                | —1,495                                                     | —828                                   |
| A. 2.—Pay of Establishments . . . . .                                                                                                                                                                                      | 1,79,260                     | 1,80,733                    | +1,473                | +2,600                                                     | —1,127                                 |
| A. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                               | 12,370                       | 10,493                      | —1,967                | —740                                                       | —1,227                                 |
| Fewer transfers among the jail staff.                                                                                                                                                                                      |                              |                             |                       |                                                            |                                        |
| A. 4.—Dietary Charges . . . . .                                                                                                                                                                                            | 2,59,650                     | 2,85,666                    | +26,016               | +14,909                                                    | +11,107                                |
| Increase in the Jail population. The excess was not met by reappropriation by the Controlling Officer under the misapprehension that the amount shown against the Sub-head A. 8. was to be deducted from this head.        |                              |                             |                       |                                                            |                                        |
| A. 5.—Other Supplies . . . . .                                                                                                                                                                                             | 1,84,290                     | 1,87,561                    | +3,271                | —610                                                       | +3,881                                 |
| Due to (i) more expenditure on electric current in Peshawar Jail than anticipated (Rs. 1,506) and (ii) adjustment of Rs. 1,469 on account of English medicines supplied by the Military Department for 1930-31 in 1929-30. |                              |                             |                       |                                                            |                                        |
| A. 6.—Contingencies . . . . .                                                                                                                                                                                              | 22,200                       | 20,985                      | —1,215                | —1,150                                                     | —65                                    |
| Due to strict economy.                                                                                                                                                                                                     |                              |                             |                       |                                                            |                                        |
| A. 7.—Charges paid to other<br>Governments for mainte-<br>nance of prisoners . . . . .                                                                                                                                     | 36,000                       | 22,121                      | —13,879               | —12,620                                                    | —1,259                                 |
| Due mainly to less number of North-West Frontier Province prisoners being transferred to Jails of other Provinces.                                                                                                         |                              |                             |                       | ..                                                         |                                        |
| A. 8.— <i>Deduct</i> —Cost of convict<br>labour supplied to Jail<br>Press . . . . .                                                                                                                                        | —14,000                      | —14,000                     | ...                   | ..                                                         | ..                                     |
| <b>B.—Jail Manufacture :</b>                                                                                                                                                                                               |                              |                             |                       |                                                            |                                        |
| B. 1.—Pay of Establishments . . . . .                                                                                                                                                                                      | 250                          | 180                         | —70                   | ..                                                         | —70                                    |
| B. 2.—Other Charges . . . . .                                                                                                                                                                                              | 99,750                       | 1,01,960                    | +2,210                | ..                                                         | +2,210                                 |
|                                                                                                                                                                                                                            |                              |                             |                       |                                                            |                                        |
| Totals { <i>Non-voted</i> . . . . .                                                                                                                                                                                        | 1,000                        | 900                         | —100                  | ..                                                         | —100                                   |
| { Voted . . . . .                                                                                                                                                                                                          |                              |                             |                       |                                                            |                                        |
| { Gross . . . . .                                                                                                                                                                                                          | 8,23,000                     | 8,36,516                    | +13,516               | +894                                                       | +12,622                                |
| { Deductions . . . . .                                                                                                                                                                                                     | —14,000                      | —14,000                     | ..                    | ..                                                         | ..                                     |
| { Net . . . . .                                                                                                                                                                                                            | 8,09,000                     | 8,22,516                    | +13,516               | +894                                                       | +12,622                                |

## ACCOUNT VIII.—POLICE.

| Major Head and Sub-head.                                                                                                                                                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted.<br>+ or — |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Superintendence :</b>                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Officers :                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                   | 48,000                       | 44,578                      | —3,422                | —3,400                                                      | —22                                     |
| A. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                        | 22,400                       | 23,114                      | +714                  | +1,100                                                      | —356                                    |
| Revision of pay of the police establishment.                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| A. 3.—Other Charges :                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                   | 3,200                        | 2,949                       | —251                  | —50                                                         | —201                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                              | 44,350                       | 42,956                      | —1,394                | +500                                                        | —1,894                                  |
| The re-appropriation was made on 22nd March in anticipation of expenditure on a telephone line which could not be taken.                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| A. 4.— <i>Grants-in-aid Contributions, etc</i> . . . . .                                                                                                                                                                                                                                     | 1,800                        | 1,945                       | +145                  | +140                                                        | +5                                      |
| <b>B.—District Executive Force—District Police :</b>                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers :                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                   | 1,12,900                     | 1,22,773                    | +9,873                | +10,000                                                     | —127                                    |
| Due to three extra assistant Superintendents of Police, having been employed during the course of year (Rs. 2,314) and the balance is due to the lump cut provision not having materialised.                                                                                                 |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                              | 75,400                       | 71,432                      | —3,968                | ..                                                          | —3,968                                  |
| B. 2.—Police Force . . . . .                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| B. 3.—Mounted Police . . . . .                                                                                                                                                                                                                                                               | 18,28,695                    | 17,87,781                   | —40,914               | —25,200                                                     | —15,714                                 |
| B. 4.—Office Establishments . . . . .                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Due to vacancies.                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| B. 5.—Travelling Allowance . . . . .                                                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                   | 14,000                       | 16,535                      | +2,535                | +2,600                                                      | —65                                     |
| Under travelling allowance in connection with His Excellency the Viceroy's visit.                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                              | 88,100                       | 92,628                      | +4,528                | +2,000                                                      | +2,528                                  |
| Due to an increase (i) in the rates of travelling allowance in the Hazara district and (ii) as in non-voted above.                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| B. 6.—Other Allowances, Honoraria, etc.: . . . . .                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                   | 5,800                        | 3,960                       | —1,900                | —1,500                                                      | —400                                    |
| Due mainly to the provision for special pay of Superintendent of Police having been wrongly made under this head.                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                              | 2,01,873                     | 1,94,684                    | —7,189                | +11,797                                                     | —18,986                                 |
| The savings under the various detailed heads of this primary unit could not be anticipated before the close of the year. The re-appropriation sanctioned on different dates was made to meet the excess under carriage of constabulary (Rs. 7,000) and cost of railway warrants (Rs. 8,000). |                              |                             |                       |                                                             |                                         |

ACCOUNT VIII.—POLICE—*contd.*

| Major Head and Sub head.                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                     | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>B.—District Executive Force—District<br/>Police—<i>concd.</i></b>                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| B. 7.—Clothing . . . . .                                                                                                                                                                                                            | 1,23,510                     | 1,22,838                    | —672                  | —175                                                        | —497                                    |
| B. 8.—Arms and Ammunitions . . . . .                                                                                                                                                                                                | 25,000                       | 31,137                      | +6,137                | +8,500                                                      | —2,363                                  |
| Due to more arms than expected having been condemned which had to be replaced by new ones. The reappropriation sanctioned on 22nd March proved excessive.                                                                           |                              |                             |                       |                                                             |                                         |
| B. 9.—Other Supplies and<br>Services :                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                 | 3,000                        | 1,000                       | —2,000                | —2,000                                                      | ..                                      |
| Only few Police Officers applied for the grant of uniform, horse and saddlery allowances.                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                     | 32,485                       | 28,388                      | —4,097                | —299                                                        | —3,798                                  |
| Due mainly to (i) non-utilisation of provision for uniform, horse, and saddlery to Provincial Police Officers (Rs. 2,000) and (ii) less expenditure under "cost of maintaining animals connected with criminal cases". (Rs. 1,200). |                              |                             |                       |                                                             |                                         |
| B. 10.—Contingencies . . . . .                                                                                                                                                                                                      | 1,12,497                     | 1,10,429                    | —2,068                | —35                                                         | —2,033                                  |
| B. 11.—Grants-in-aid, Contributions, etc. . . . .                                                                                                                                                                                   | 9,600                        | 8,205                       | —1,395                | —385                                                        | —1,010                                  |
| Less debit was raised by the Punjab Government than anticipated.                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <b>Other Police :</b>                                                                                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| B. 12.—Police Force . . . . .                                                                                                                                                                                                       | 8,650                        | 6,399                       | —2,251                | ..                                                          | —2,251                                  |
| Due to the reduction of the guard of a settlement Officer.                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| B. 14.—Other Allowances, Honoraria, etc. . . . .                                                                                                                                                                                    | 960                          | 224                         | —736                  | ..                                                          | —736                                    |
| See B. 12.                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| B. 15.—Supplies and Services . . . . .                                                                                                                                                                                              | 650                          | 633                         | —17                   | ..                                                          | —17                                     |
| B. 16.—Contingencies . . . . .                                                                                                                                                                                                      | 880                          | 725                         | —155                  | ..                                                          | —155                                    |
| B. 1 —Deduct—Establishment Charges, etc. recovered from other Governments, Departments, etc., Posts and telegraphs) . . . . .                                                                                                       | —3,400                       | —3,370                      | +30                   | ..                                                          | +30                                     |

ACCOUNT VIII.—POLICE—*contd.*

| Major Head and Subhead.                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                    | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>C.—Railway Police:</b>                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Officers . . . .                                                                                                                                                                      | 6,300                   | 6,114                  | —186                  | ..                                                     | —186                                    |
| C. 2.—Pay of Establishments . .                                                                                                                                                                    | 68,420                  | 68,575                 | +155                  | ..                                                     | +155                                    |
| C. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                       | 9,070                   | 8,024                  | —1,046                | —100                                                   | —946                                    |
| Mainly under (i) travelling allowance (Rs. 300), (ii) compensation for dearness of food (Rs. 200) on account of fall in prices of staple food grains and (iii) the balance under other allowances. |                         |                        |                       |                                                        |                                         |
| C. 4.—Supplies and Services and<br>Contingencies . . . . .                                                                                                                                         | 19,135                  | 19,364                 | +229                  | +275                                                   | —46                                     |
| <b>D.—Police Training School:</b>                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| D. 1.—Establishment Charges<br>paid to other Governments,<br>Departments, etc. . . . .                                                                                                             | 11,400                  | 10,215                 | —1,185                | ..                                                     | —1,185                                  |
| Fewer students were sent to Police training school at Phillaur.                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| <b>E.—Criminal Investigation Department:</b>                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| E. 1.—Pay of Officers:                                                                                                                                                                             |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                                                                                                                                                                | 20,400                  | 24,680                 | +4,280                | +4,700                                                 | —420                                    |
| An extra Superintendent of Police was put on special duty in connection with the revision of Police rules.                                                                                         |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                    | 6,200                   | 6,190                  | —10                   | ..                                                     | —10                                     |
| E. 2.—Police Force. . . . .                                                                                                                                                                        | 64,750                  | 60,257                 | —4,493                | ..                                                     | —4,493                                  |
| E. 3.—Office Establishment . . . . .                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| Due to vacancies.                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| E. 4.—Allowances, Honoraria,<br>etc. :                                                                                                                                                             |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                                                                                                                                                                | 1,700                   | 1,147                  | —553                  | —350                                                   | —203                                    |
| Under travelling allowance (Rs. 353) and provision for medical treatment of British Officers (Rs. 200).                                                                                            |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                    | 19,050                  | 17,889                 | —1,161                | —500                                                   | —661                                    |
| Mainly due to vacancies.                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| E. 5.—Grants-in-aid, Contributions, etc. :                                                                                                                                                         | 600                     | 840                    | +240                  | +245                                                   | —5                                      |
| Larger debit than anticipated was received from the Punjab Government.                                                                                                                             |                         |                        |                       |                                                        |                                         |
| E. 6.—Secret Charges . . . . .                                                                                                                                                                     | 500                     | 1,049                  | +549                  | +550                                                   | —1                                      |
| More rewards were paid to informers than anticipated.                                                                                                                                              |                         |                        |                       |                                                        |                                         |
| E. 7.—Other Charges: . . . . .                                                                                                                                                                     | 5,125                   | 5,683                  | +558                  | +585                                                   | —27                                     |
| Higher expenditure on clothing.                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |

ACCOUNT VIII.—POLICE—*concl'd.*

| Major Head and Subhead.                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| F.—Cattle Pounds . . . .                | 3,000                        | 2,937                       | —63                   | ..                                                          | —63                                     |
| G.—Miscellaneous . . . .                | 2,000                        | 1,515                       | —485                  | ..                                                          | —485                                    |
| Economy.                                |                              |                             |                       |                                                             |                                         |
| H.— <i>Deduct</i> —Probable Savings . . | —50,000                      | ..                          | +50,000               | ..                                                          | +50,000                                 |
| Fully realised.                         |                              |                             |                       |                                                             |                                         |
| Totals { <i>Non-voted</i> . . . .       | 2,21,000                     | 2,28,552                    | +7,552                | +10,000                                                     | —2,448                                  |
| { <i>Gross</i> . . . .                  | 27,30,400                    | 27,21,180                   | —9,220                | —1,002                                                      | —8,218                                  |
| { <i>Voted</i> . { <i>Deductions</i> .  | —3,400                       | —3,370                      | +30                   | ..                                                          | +30                                     |
| { <i>Net</i> . . . .                    | 27,27,000                    | 27,17,810                   | —9,190                | —1,002                                                      | —8,188                                  |

## ACCOUNT IX—ECCLESIASTICAL.

| Major Head and Subhead.                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Ecclesiastical Establishments :</b>                                                                             |                              |                             |                       |                                                             |                                         |
| <i>A. 1.—Church of England :</i>                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>A. 1. (1).—Pay of Officers .</i>                                                                                   | 51,400                       | 50,395                      | —1,005                | —1,300                                                      | +295                                    |
| <i>A. 1. (2).—Pay of Establish-<br/>ments . . . . .</i>                                                               | 900                          | 900                         | ..                    | ..                                                          | ..                                      |
| <i>A. 1. (3).—Other Charges .</i>                                                                                     | 22,547                       | 22,546                      | —1                    | —1,106                                                      | +1,105                                  |
| The unnecessary reappropriation was from "cost of passages" and was sanctioned partly in January and partly in March. |                              |                             |                       |                                                             |                                         |
| <i>A. 2.—Church of Scotland :</i>                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (1).—Pay of Establish-<br/>ments . . . . .</i>                                                                | 300                          | 351                         | +51                   | +36                                                         | +15                                     |
| <i>A. 2 (2).—Other Charges .</i>                                                                                      | 900                          | 882                         | —18                   | —36                                                         | +18                                     |
| <i>A. 3.—Church of Rome :</i>                                                                                         |                              |                             |                       |                                                             |                                         |
| <i>A. 3 (1).—Pay of Establishments</i>                                                                                | 708                          | 674                         | —34                   | ..                                                          | —34                                     |
| <i>A. 3 (2).—Other Charges .</i>                                                                                      | 345                          | 306                         | —39                   | ..                                                          | —39                                     |
| <b>B.—Cemetery Establishment . .</b>                                                                                  | <b>4,900</b>                 | <b>5,227</b>                | <b>+327</b>           | <b>+106</b>                                                 | <b>+221</b>                             |
| <b>Total . .</b>                                                                                                      | <b>82,000</b>                | <b>81,281</b>               | <b>—719</b>           | <b>—2,300</b>                                               | <b>+1,581</b>                           |

## ACCOUNT X.—POLITICAL.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                | Final Appropriation. | Actual Expenditure. | Excess + Saving —. | Net reappropriation, withdrawal or surrender. | Remainder un-adjusted + or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|--------------------|-----------------------------------------------|-------------------------------|
|                                                                                                                                                                                                                                                                                                                        | Rs.                  | Rs.                 | Rs.                | Rs.                                           | Rs.                           |
| <b>A.—Political Agents :</b>                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| <b>A. 1.—Pay of Officers</b>                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| O. 2,36,987                                                                                                                                                                                                                                                                                                            | 2,35,925             | 2,20,467            | —15,458            | —11,657                                       | —3,801                        |
| S. (a) 8,938                                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| <b>A. 2.—Pay of Establishments</b>                                                                                                                                                                                                                                                                                     |                      |                     |                    |                                               |                               |
| O. 2,41,851                                                                                                                                                                                                                                                                                                            | 2,44,055             | 2,14,196            | —29,859            | —15,789                                       | —14,070                       |
| S. (a) 2,204                                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| Due mainly to non-entertainment of the Establishment sanctioned for Razmak owing to noncompletion of the Treasury buildings in North Waziristan Agency (Rs. 8,290) and to vacancies (about Rs. 15,000).                                                                                                                |                      |                     |                    |                                               |                               |
| <b>A. 3.—Allowances, Honoraria, etc.</b>                                                                                                                                                                                                                                                                               |                      |                     |                    |                                               |                               |
| O. 1,07,694                                                                                                                                                                                                                                                                                                            | 1,12,294             | 1,13,843            | +1,549             | +4,554                                        | —3,005                        |
| S. (a) 4,600                                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| Under travelling allowance on account of more touring owing to the re-occupation of Wana.                                                                                                                                                                                                                              |                      |                     |                    |                                               |                               |
| <b>A. 4.—Supplies and Services</b>                                                                                                                                                                                                                                                                                     | 1,02,151             | 52,493              | —49,658            | +3,817                                        | —53,475                       |
| Due mainly to the non-payment of compensation for land to Tori Khels owing to no amicable settlement having been arrived at during the year. The saving was further enhanced to Rs. 53,475 by net reappropriation of Rs. 3,817 sanctioned on different dates from October to March.                                    |                      |                     |                    |                                               |                               |
| <b>A. 5.—Secret Expenses</b>                                                                                                                                                                                                                                                                                           | 22,260               | 24,133              | +1,873             | +2,200                                        | —327                          |
| Higher expenditure than anticipated.                                                                                                                                                                                                                                                                                   |                      |                     |                    |                                               |                               |
| <b>A. 6.—Contingencies</b>                                                                                                                                                                                                                                                                                             |                      |                     |                    |                                               |                               |
| O. 1,22,563                                                                                                                                                                                                                                                                                                            | 1,23,563             | 1,29,906            | +6,343             | +6,545                                        | —202                          |
| S. (a) 1,000                                                                                                                                                                                                                                                                                                           |                      |                     |                    |                                               |                               |
| Due to the maintenance charges of the Telephone line in Chitral agency having been originally provided for under A. 4.                                                                                                                                                                                                 |                      |                     |                    |                                               |                               |
| <b>A. 7.—Grants-in-aid, Contributions, etc.</b>                                                                                                                                                                                                                                                                        | 1,800                | 1,881               | +81                | ..                                            | +81                           |
| <b>B.—Medical Establishment in Agencies :</b>                                                                                                                                                                                                                                                                          |                      |                     |                    |                                               |                               |
| <b>B. 1.—Pay of Officers</b>                                                                                                                                                                                                                                                                                           | 43,050               | 44,883              | +1,833             | +8,000                                        | —6,167                        |
| The pay of an Assistant Surgeon was wrongly provided under B. 2. The reappropriation was made on 28th March to provide funds for "overseas pay of officers" whereas it had already been provided for in the original budget. The Controlling Officer explains that the reappropriation was made under misapprehension. |                      |                     |                    |                                               |                               |
| <b>B. 2.—Pay of Establishments</b>                                                                                                                                                                                                                                                                                     | 40,462               | 37,507              | —2,955             | ..                                            | —2,955                        |
| See B. 1,                                                                                                                                                                                                                                                                                                              |                      |                     |                    |                                               |                               |
| <b>B. 3.—Allowances, Honoraria, etc.</b>                                                                                                                                                                                                                                                                               | 8,570                | 9,030               | +460               | +1,383                                        | —923                          |
| The cost of certain passages having been paid was not anticipated.                                                                                                                                                                                                                                                     |                      |                     |                    |                                               |                               |
| <b>B. 4.—Supplies and Services</b>                                                                                                                                                                                                                                                                                     | 31,450               | 30,346              | —1,104             | —325                                          | —779                          |
| <b>B. 5.—Contingencies</b>                                                                                                                                                                                                                                                                                             | 19,410               | 21,610              | +2,200             | +325                                          | +1,875                        |

Due to (i) contingent charges of the Minto Hospital Malakand having been drawn by the Civil Surgeon from the treasury instead of from the Local Fund (Rs. 1,370) and (ii) the balance is mainly due to the purchase of gauze and bandage cloth by the Civil Surgeon, Kurram for the increased number of indoor Surgical patients. See Note.

## ACCOUNT X.—POLITICAL—concl'd.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>O.—Allowances to Frontier Tribes</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                       | 8,22,000                     | 8,28,887                    | +6,887                | +7,777                                                     | —890                                    |
| Due mainly to the payment of allowances to Mittai Mussa Khel for the year 1930-31 having been made during the year owing to political situation.                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                            |                                         |
| <b>D.—Political Subsidies</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                 | 42,000                       | 42,000                      | ..                    | ..                                                         | ..                                      |
| <b>E.—Entertainment Charges</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                               | 3,46,000                     | 3,85,704                    | +39,704               | +43,065                                                    | —3,361                                  |
| Due to Shiah Sunni disturbances and re-occupation of Wana.                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                            |                                         |
| <b>F.—Refugees and State Prisoners and<br/>Kabul Refugees</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                 | 7,700                        | 8,673                       | +973                  | ..                                                         | +973                                    |
| Due to the payment of arrears to certain pensioners in 1929-30.                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                       |                                                            |                                         |
| <b>G.—Miscellaneous :</b>                                                                                                                                                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                            |                                         |
| <b>G. 1.—Pay of Officers</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                  | 7,797                        | 6,460                       | —1,337                | +2,657                                                     | —3,994                                  |
| Due mainly to the non-utilisation of the provision for Jaji Turi Commission (Rs. 2,877) partly counterbalanced by increase due to the appointment of a temporary Assistant Political Officer.                                                                                                                                                                                                                                                           |                              |                             |                       |                                                            |                                         |
| The saving was enhanced to Rs. 3,994 by reappropriation aggregating Rs. 2,657 sanctioned on different dates.                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                            |                                         |
| <b>G. 2.—Pay of Establishments</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                            | 29,496                       | 33,112                      | +3,616                | +6,859                                                     | —3,243                                  |
| Due to the appointment of a Naib Tehsildar and his establishment.                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                            |                                         |
| <b>G. 3.—Other Charges</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                    | 3,02,759                     | 2,32,371                    | —70,388               | —58,679                                                    | —11,709                                 |
| Due mainly to (a) non-utilisation of the provision made for Jaji Turi commission (Rs. 25,257) and (b) smaller expenditure under (i) telephone charges (Rs. 8,000), (ii) cost of arms and ammunitions (Rs. 15,000) and (iii) protection of raids (Rs. 5,000). These charges are of a fluctuating nature and depend upon the Political situation. The balance due to the reserve kept by the Chief Commissioner for miscellaneous and unforeseen charges. |                              |                             |                       |                                                            |                                         |
| <b>H.—Delect.—Probable Savings</b> —80,000 . . . . .                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                             | +80,000               | ..                                                         | +80,000                                 |
| The saving fully materialised.                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |                             |                       |                                                            |                                         |
| <b>Total</b> . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u>24,62,742</u>             | <u>24,37,502</u>            | <u>—25,240</u>        | <u>+732</u>                                                | <u>—25,972</u>                          |

## NOTE.

B. 5. The amount of Rs. 1,170 has been recovered in October 1930.



## ACCOUNT XI.—FRONTIER WATCH AND WARD.

| Major Head and Subhead.                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <i>A.—Frontier Constabulary and Militia :</i>                                                         |                         |                        |                       |                                                        |                                         |
| <i>A. 1.—Frontier Constabulary :</i>                                                                  |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (1).—Pay of Commandant and Other Officers .</i>                                               | 1,73,700                | 1,81,026               | +7,326                | +9,500                                                 | —2,174                                  |
| Due to change of incumbents on higher rate of pay.                                                    |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (2).—Police Force .</i>                                                                       | 9,66,634                | 9,53,370               | —13,314               | —12,727                                                | —587                                    |
| <i>A. 1 (3).—Mounted Force .</i>                                                                      | 2,60,182                | 2,56,661               | —3,521                | —3,000                                                 | —521                                    |
| <i>A. 1 (4).—Office Establishment</i>                                                                 | 57,620                  | 53,633                 | —3,987                | —1,090                                                 | —2,937                                  |
| <i>A. 1 (5).—Travelling Allowance . . . . .</i>                                                       | 30,000                  | 26,655                 | —3,345                | —3,142                                                 | —203                                    |
| Due to less touring.                                                                                  |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (6).—Ration Allowance</i>                                                                     | 3,46,761                | 3,42,221               | —4,543                | —3,000                                                 | —1,543                                  |
| <i>A. 1 (7).—Other Allowances, Honoraria, etc. . . . .</i>                                            | 21,280                  | 37,968                 | +13,688               | +14,400                                                | —712                                    |
| Under "Grain Compensation allowance" owing to dearness of common staple food grain.                   |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (8).—Clothing</i>                                                                             |                         |                        |                       |                                                        |                                         |
| O. 1,17,323                                                                                           |                         |                        |                       |                                                        |                                         |
| S.(a) —1,800                                                                                          |                         |                        |                       |                                                        |                                         |
|                                                                                                       | 1,15,523                | 1,02,406               | —13,117               | —13,007                                                | —110                                    |
| Due partly to vacancies and partly to no new platoons having been raised during 1929-30.              |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (9).—Arms and Ammunition . . . . .</i>                                                        | 90,000                  | 1,09,348               | +10,348               | +5,433                                                 | +4,915                                  |
| The excess is due to certain charges relating to A. 4(2) having been adjusted under this subhead.     |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (10).—Other Supplies and Services</i>                                                         |                         |                        |                       |                                                        |                                         |
| O. 1,38,313                                                                                           |                         |                        |                       |                                                        |                                         |
| S.(a) —10,000                                                                                         |                         |                        |                       |                                                        |                                         |
|                                                                                                       | 1,28,313                | 1,16,799               | —11,514               | —12,140                                                | +626                                    |
| As against A. 1. (8) above.                                                                           |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (11).—Contingencies</i>                                                                       |                         |                        |                       |                                                        |                                         |
| O. 87,000                                                                                             |                         |                        |                       |                                                        |                                         |
| S.(a) —8,942                                                                                          |                         |                        |                       |                                                        |                                         |
|                                                                                                       | 78,058                  | 59,182                 | —18,876               | —20,166                                                | +1,290                                  |
| Due to curtailment of expenditure owing to a very peaceful year on the Frontier Constabulary borders. |                         |                        |                       |                                                        |                                         |
| <i>A. 1 (12).—Grants-in-aid Contributions, etc. . . . .</i>                                           | 8,490                   | 16,544                 | +8,144                | +12,000                                                | —3,856                                  |

Due to no provision having been made on account of cost of training of men at various Army Schools of Instructions. The savings over the modified appropriation are due to certain debits having not been received from the Military Department.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

| Major Head and Subhead.                                                                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>A. 2.—South Waziristan, Scouts</i>                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (1).—Pay of Officers</i>                                                                                                                                                                                                                                           | 1,89,130                     | 1,71,871                    | —17,259               | —13,380                                                     | —3,879                                  |
| <i>A. 2 (2).—Pay of Establish-<br/>ments</i>                                                                                                                                                                                                                               | 9,03,422                     | 9,03,998                    | +576                  | +1,256                                                      | —680                                    |
| <i>A. 2 (3).—Allowances, Hono-<br/>raria, etc.</i>                                                                                                                                                                                                                         | 3,44,314                     | 3,63,564                    | +19,250               | +16,900                                                     | +2,350                                  |
| Under grain compensation allowance owing to dearness of common staple food grain.                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (4).—Supplies and Services</i>                                                                                                                                                                                                                                     | 4,44,250                     | 4,34,384                    | —9,866                | —25,206                                                     | +15,340                                 |
| Due to less expenditure on arms and ammunition than anticipated. The savings have been converted into excess owing to debits having been received from the Military Department in March 1930 Final. The reduction of Rs. 25,206 was made by reappropriation on 19th March. |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (5).—Contingencies</i>                                                                                                                                                                                                                                             | 40,000                       | 39,702                      | —298                  | ..                                                          | —298                                    |
| <i>A. 2 (6).—Grants-in-aid, Con-<br/>tributions, etc.</i>                                                                                                                                                                                                                  | 8,400                        | 26,564                      | +18,164               | +19,500                                                     | —1,636                                  |
| No provision was made for the training of men at the Army Schools of Instructions (Rs. 15,827) and passage contribution of certain officers for 1928-29 was adjusted in this year (Rs. 2,337).                                                                             |                              |                             |                       |                                                             |                                         |
| <i>A. 3.—Chitral Scouts :</i>                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>A. 3 (1).—Pay of Officers</i>                                                                                                                                                                                                                                           | 24,103                       | 26,053                      | +1,950                | +954                                                        | +996                                    |
| Due to the grant of Khowar allowance from 8th May 1929.                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| <i>A. 3 (2).—Pay of Establish-<br/>ments</i>                                                                                                                                                                                                                               | 18,049                       | 17,821                      | —228                  | —200                                                        | —28                                     |
| <i>A. 3 (3).—Allowances, Hono-<br/>raria, etc.</i>                                                                                                                                                                                                                         | 16,825                       | 16,080                      | —745                  | —1,352                                                      | +607                                    |
| The withdrawal of Rs. 1,352 on 19th March proved excessive.                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>A. 3 (4).—Supplies and Ser-<br/>vices</i>                                                                                                                                                                                                                               | 2,328                        | 2,905                       | +577                  | +1,552                                                      | —975                                    |
| <i>A. 3 (5).—Contingencies</i>                                                                                                                                                                                                                                             | 2,000                        | 2,042                       | +42                   | ..                                                          | +42                                     |
| <i>A. 3 (6).—Grants-in-aid, Con-<br/>tributions, etc.</i>                                                                                                                                                                                                                  | 1,200                        | 1,600                       | +400                  | ..                                                          | +400                                    |
| The passage contribution of two officers for 1928-29 has been adjusted in this year.                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <i>A. 4.—Charges for Levies :</i>                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>A. 4 (1).—Pay of Officers</i>                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| O. 12,600                                                                                                                                                                                                                                                                  | 12,485                       | 13,286                      | +801                  | +800                                                        | +1                                      |
| S. (a)—115                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |

Due to the grant of the command allowance to an officer appointed during the course of the year.

(a) Sanctioned on the 29th March.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

| Major Head and Subhead.                                                                                             | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                     | Rs.                     | Rs.                         | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A. 4.—Charges for Levies—concl'd.</b>                                                                            |                         |                             |                       |                                                        |                                         |
| A. 4 (2).—Pay of Establishments.                                                                                    |                         |                             |                       |                                                        |                                         |
| O. 27,00,266                                                                                                        | 26,95,866               | 27,17,151                   | +21,285               | +16,299                                                | +4,986                                  |
| S. (a) —4,400                                                                                                       |                         |                             |                       |                                                        |                                         |
| The reduction of Rs. 7,965 (included in Rs. 16,299) by reappropriation in March was excessive.                      |                         |                             |                       |                                                        |                                         |
| A. 4 (3).—Allowances, Honoraria, etc. . . . .                                                                       | 39,070                  | 38,106                      | —964                  | ..                                                     | —964                                    |
| A. 4 (4).—Supplies and Services                                                                                     |                         |                             |                       |                                                        |                                         |
| O. 14,652                                                                                                           | 13,152                  | 1,506                       | —11,616               | +397                                                   | —12,043                                 |
| S. (a) —1,500                                                                                                       |                         |                             |                       |                                                        |                                         |
| See A. 1 (9).                                                                                                       |                         |                             |                       |                                                        |                                         |
| The saving was enhanced to Rs. 12,043 by the net reappropriation of Rs. 397 sanctioned on different dates.          |                         |                             |                       |                                                        |                                         |
| A. 4 (5).—Contingencies . . . . .                                                                                   | 1,37,956                | 1,32,114                    | —5,842                | —6,208                                                 | +366                                    |
| Due to the non-utilisation of the provision made for the construction of Khasadar Posts in South Waziristan Agency. |                         |                             |                       |                                                        |                                         |
| A. 4 (6).—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc. . . . .           | —70,720                 | —70,712                     | +8                    | ..                                                     | +8                                      |
| <b>A. 5.—Kurram Militia:</b>                                                                                        |                         |                             |                       |                                                        |                                         |
| A. 5 (1).—Pay of Officers . . . . .                                                                                 | 73,080                  | 73,994                      | +914                  | +1,380                                                 | —466                                    |
| A. 5 (2).—Pay of Establishments . . . . .                                                                           | 3,42,000                | 3,38,156                    | —3,844                | —3,600                                                 | —244                                    |
| A. 5 (3).—Allowances, Honoraria, etc. . . . .                                                                       | 1,41,020                | 1,41,370                    | —2,720                | —3,130                                                 | +410                                    |
| A. 5 (4).—Supplies and Services . . . . .                                                                           | 1,46,230                | 1,43,758                    | —2,472                | —4,900                                                 | +2,428                                  |
| A. 5 (5).—Contingencies . . . . .                                                                                   | 12,000                  | 12,343                      | +343                  | +300                                                   | +43                                     |
| A. 5 (6).—Grants-in-aid, Contributions, etc. . . . .                                                                | 3,000                   | 11,032                      | +8,032                | +7,080                                                 | +952                                    |
| See A. 2 (6): also, passage contribution of some Officers for 1928-29 was adjusted in this year (Rs. 1,085).        |                         |                             |                       |                                                        |                                         |
| <b>A. 6.—Tochi Scouts:</b>                                                                                          |                         |                             |                       |                                                        |                                         |
| A. 6 (1).—Pay of Officers . . . . .                                                                                 | 1,50,820                | 1,55,768                    | —5,052                | —3,954                                                 | —1,098                                  |
| A. 6 (2).—Pay of Establishments                                                                                     | O. 7,04,941             | 7,95,121                    | —5,735                | —4,500                                                 | —1,235                                  |
| S. (b) 180                                                                                                          |                         |                             |                       |                                                        |                                         |
| A. 6 (3).—Allowances, Honoraria, etc. . . . .                                                                       | 2,61,358                | 2,62,688                    | +1,330                | ..                                                     | +1,330                                  |

(a) Sanctioned on the 29th March.

(b) Sanctioned on 17th January.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—contd.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal + or —<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------------|----------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                           | Rs.                              |

## A. 6 (4).—Supplies and Services

O. 2,87,200 }

S.(a) 21,120 }

3,08,320 2,81,958 —26,362 —14,604 —11,758

Due mainly to less discharges during the year than estimated and consequent saving under kit money etc.

A. 6 (5).—Contingencies . 29,040 30,803 +1,763 +1,770 —7

Due to an increase in the postage charges consequent on the opening of the Pay and Accounts Office at Peshawar and the submission of bills by post for preaudit and the cost of Indian army forms which used to be supplied *gratis*.

A. 6 (6).—Grants-in-aid Contributions, etc. . 7,200 16,830 +9,630 +7,534 +2,096

See A 2 (6), also the passage contribution of some officers for 1928-29 was adjusted this year (Rs. 2,230).

## A. 7.—Frontier Constabulary Reserve.

A. 7 (1).—Pay of Establishments . 861 +861 +1,000 —139

Due to the appointment of 100 temporary reservists.

A 7. (2).—Other charges . 2,996 +2,996 +3,000 —4

The same as against A. 7(1).

## B.—Miscellaneous :

## B. 1.—Intelligence Bureau :

B. 1 (1).—Pay of Officers 10,200 10,133 —67 .. —67

B. 1 (2).—Police Force and Office Establishment . 18,868 14,860 —4,008 —3,500 —508

Due to vacancies.

B. 1 (3).—Other Charges . 23,858 21,882 —1,976 —1,100 —876

Mainly due to economy in contingent expenditure.

## B. 2.—Inspecting Officer, Frontier Corps :

B. 2 (1).—Pay of Officers 25,920 25,920 .. .. .

B. 2 (2).—Pay of Establishments . 11,639 10,927 —712 —600 —112

B. 2 (3).—Other Charges . 10,488 12,731 +2,243 +1,900 +343

Under travelling allowance due to touring by the Inspecting Officer in tribal territory (Chitral and Waziristan.)

B. 2 (4).—Grants-in-aid, Contributions, etc. . 600 800 +200 .. +200

The passage contribution of a certain officer for 1928-29 was adjusted in this year.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.—concl'd.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net ;<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                           | Rs.                                     |

## B.—Miscellaneous—concl'd.

## B. 3.—Medical Establishment:

B. 3(1).—Pay of Officers . . . . . 20,100    20,632    +532    +4,060    —3,528

The savings over the net appropriation are due to a provision for overseas pay having erroneously been made by reappropriation on 19th March.

B. 3 (2).—Pay of Establish-  
ments . . . . . 54,874    52,580    —2,274    —1,000    —1,274

B. 3 (3).—Allowances, Hono-  
raria, etc. . . . . 19,430    20,095    +665    +1,000    —335

Under travelling allowance.

B. 3 (4).—Supplies and Ser-  
vices . . . . . 34,143    29,950    —4,193    +1,765    —5,958

Under cost of English Medicines, quinine and Cinchona febrifuge. The final savings are due to less supply of English medicines which was not anticipated before the close of March 1930.

## B. 3 (5).—Contingencies

|             |   |        |        |        |        |      |
|-------------|---|--------|--------|--------|--------|------|
| O. 32,900   | } | 39,400 | 33,888 | —5,512 | —4,658 | —854 |
| S.(c) 6,500 |   |        |        |        |        |      |

Due to economy.

|              |   |                  |           |           |         |         |         |
|--------------|---|------------------|-----------|-----------|---------|---------|---------|
| Totals . . . | { | Gross . . .      | 96,33,763 | 95,81,811 | —51,932 | —29,994 | —21,938 |
|              |   | Deductions . . . | —70,720   | —70,712   | +8      | ..      | +8      |
|              |   | Net . . .        | 95,63,043 | 95,11,119 | —51,924 | —29,994 | —21,930 |

(c) Sanctioned on 21st January.

## ACCOUNT XII—EDUCATION.

| Major Head and Subhead.                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                             | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>A.—University—Government Profes-<br/>sional Colleges (Training College) :</b>                                                                            |                              |                             |                       |                                                            |                                         |
| A. 1.—Pay of Officers . . .                                                                                                                                 | 12,900                       | 12,163                      | —737                  | —523                                                       | —214                                    |
| A. 2.—Pay of Establishments                                                                                                                                 | 14,080                       | 13,832                      | —248                  | —44                                                        | —204                                    |
| A. 3.—Allowances Honoraria, etc.                                                                                                                            | 24,770                       | 23,046                      | —1,724                | —1,637                                                     | —87                                     |
| Due mainly to smaller number of stipendaries having been sent to the training<br>Colleges than provided for.                                                |                              |                             |                       |                                                            |                                         |
| A. 4.—Purchase of Furniture,<br>Apparatus and Books                                                                                                         | 620                          | 620                         | ..                    | ..                                                         | ..                                      |
| A. 5.—Contingencies . . .                                                                                                                                   | 2,730                        | 2,418                       | —312                  | —24                                                        | —288                                    |
| Due mainly to non-payment of certain bills.                                                                                                                 |                              |                             |                       |                                                            |                                         |
| A. 6.—Establishment Charges<br>paid to other Govern-<br>ments, Departments,<br>etc. . . . .                                                                 | 15,400                       | 10,252                      | —5,148                | —2,867                                                     | —2,281                                  |
| Due to less contribution by the N. W. P. Province Administration owing to<br>smaller number of students having been nominated than originally provided for. |                              |                             |                       |                                                            |                                         |
| <b>B.—University—Grants-in-aid to Non-<br/>Government Colleges . . .</b>                                                                                    | 2,29,000                     | 2,04,037                    | —24,963               | —24,444                                                    | —519                                    |
| The grant to the Vedic Bhatri College, Dehra Ismail Khan, was not paid.                                                                                     |                              |                             |                       |                                                            |                                         |
| <b>C.—Secondary—Government High<br/>Schools :</b>                                                                                                           |                              |                             |                       |                                                            |                                         |
| C. 1.—Pay of Officers . . .                                                                                                                                 | 16,800                       | 17,024                      | +224                  | +225                                                       | —1                                      |
| C. 2.—Pay of Establishments .                                                                                                                               | 1,83,618                     | 1,82,656                    | —6,932                | —3,705                                                     | —3,237                                  |
| C. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                | 2,200                        | 2,464                       | +264                  | +573                                                       | —309                                    |
| Due mainly to frequent changes in the staff.                                                                                                                |                              |                             |                       |                                                            |                                         |
| C. 4.—Supplies and Services<br>and Contingencies . . .                                                                                                      | 15,800                       | 28,493                      | +12,693               | +13,649                                                    | —956                                    |
| Due mainly to bringing up of the science laboratories and furniture of the Government<br>High Schools to the standard demanded by the Punjab University.    |                              |                             |                       |                                                            |                                         |
| <b>D.—Grants-in-aid to Non-Govern-<br/>ment Secondary Schools . . .</b>                                                                                     | 2,50,100                     | 2,45,621                    | —4,479                | +444                                                       | —4,923                                  |
| The reappropriation of Rs. 1,000 (included in Rs. 444) sanctioned on 31st March<br>proved unnecessary.                                                      |                              |                             |                       |                                                            |                                         |

ACCOUNT XII.—EDUCATION—*contd.*

| Major Head and Subhead.                                                                                                                                                                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                  | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>E.—Primary:</b>                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| E. 1.—Recurring Grants-in-aid to Local Bodies . . .                                                                                                                                              | 7,67,328                | 7,50,216               | —17,032               | —18,461                                                | +1,429                                  |
| Mainly to delay in the opening of schools owing to late receipt of Government of India's sanction.                                                                                               |                         |                        |                       |                                                        |                                         |
| E. 2.—Non-Recurring Grants-in-aid to Local Bodies . . .                                                                                                                                          | 2,56,924                | 2,56,028               | —896                  | +8,670                                                 | —9,566                                  |
| The additional provision made by reappropriation in February and March proved unnecessary due to late receipt of sanctions to certain proposals.                                                 |                         |                        |                       |                                                        |                                         |
| <b>F.—Special:</b>                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| F. 1.—Government Special Schools.                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| F. 1. (1)—Pay of Establishments . . . . .                                                                                                                                                        | 9,283                   | 9,898                  | +610                  | +956                                                   | —346                                    |
| Due to arrear payments.                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| F. 1. (2)—Allowance and Stipends . . . . .                                                                                                                                                       | 12,680                  | 10,153                 | —2,527                | —1,412                                                 | —1,115                                  |
| Due mainly to non-utilisation in full of the provision for stipends due to several causes such as joining the Institution late, etc                                                              |                         |                        |                       |                                                        |                                         |
| F. 1. (3)—Supplies and Services and Contingencies . . .                                                                                                                                          | 4,944                   | 5,033                  | +89                   | +456                                                   | —367                                    |
| <b>G.—General:</b>                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| G. 1.—Direction:                                                                                                                                                                                 |                         |                        |                       |                                                        |                                         |
| G. 1 (1).—Pay of Officers                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                                                                                                                                                              | 21,000                  | 21,000                 | ..                    | ..                                                     | ..                                      |
| Voted . . . . .                                                                                                                                                                                  | 3,600                   | 3,894                  | +294                  | +250                                                   | +44                                     |
| G. 1 (2).—Pay of Establishments . . . . .                                                                                                                                                        | 26,540                  | 25,093                 | —1,447                | ..                                                     | —1,447                                  |
| G. 1 (3).—Other Charges:                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                                                                                                                                                              | 2,200                   | 2,495                  | +295                  | +438                                                   | —143                                    |
| Due to extensive touring on account of expansion scheme.                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                  | 12,160                  | 12,167                 | +7                    | +1,146                                                 | —1,139                                  |
| The net saving remained almost un-utilised due to some bills of establishment having been kept in abeyance during the year on account of certain disputable points having been involved in them. |                         |                        |                       |                                                        |                                         |
| <b>G. 2.—Inspection:</b>                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| G. 2. (1).—Pay of Officers:                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                                                                                                                                                              | 8,400                   | 8,371                  | —29                   | —99                                                    | +70                                     |
| Voted . . . . .                                                                                                                                                                                  | 31,750                  | 33,057                 | +1,307                | +273                                                   | +1,034                                  |
| Due mainly to the grant of increments and arrears not included in the budget under some misapprehension.                                                                                         |                         |                        |                       |                                                        |                                         |

ACCOUNT XII—EDUCATION—*concl.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or sur-<br>plus. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                            | Rs.                                     |
| <b>G.—General—<i>concl.</i></b>                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                                |                                         |
| G. 2—Inspection— <i>concl.</i>                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                                |                                         |
| G. 2 (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                                                                                                                                                             | 31,386                       | 30,853                      | —533                  | —758                                                           | +225                                    |
| G. 2 (3).—Other Charges :                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                                |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                 | 1,600                        | 1,370                       | —230                  | +460                                                           | —690                                    |
| Due to non-payment of a travelling allowance bill in March 1930. The re-appropriation made in March for the anticipated extensive touring of the Inspectress of Girls Schools owing to expansion scheme proved unnecessary.                                                                                                |                              |                             |                       |                                                                |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                            | 17,652                       | 18,706                      | +1,054                | +1,534                                                         | —480                                    |
| Mainly under travelling allowance, owing to transfers.                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                                |                                         |
| G. 3.—Scholarships . . . . .                                                                                                                                                                                                                                                                                               | 34,000                       | 39,925                      | +5,925                | ..                                                             | +5,925                                  |
| See note.                                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                                |                                         |
| G. 4.—Miscellaneous . . . . .                                                                                                                                                                                                                                                                                              | 4,500                        | 6,026                       | +1,526                | +924                                                           | +602                                    |
| Mainly under remuneration to Examiners as a result of the increase in the number of students who appeared in the middle standard Examination. The final excess is due to certain contingent charges of the Registrar of Departmental Examinations having been wrongly debited to this head instead of under G. 1(3) voted. |                              |                             |                       |                                                                |                                         |
| Totals . {                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                                |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                                                                                                                 | 50,000                       | 50,260                      | +260                  | +1,024                                                         | —764                                    |
| Voted . . . . .                                                                                                                                                                                                                                                                                                            | 19,70,000                    | 19,26,731                   | —43,269               | —25,000                                                        | —18,269                                 |

## NOTE.

G. 3.—The Pay and Accounts Officer reports that no explanation has been furnished by the controlling officer for the excess under the subhead in spite of several reminders.



## ACCOUNT—XIII—MEDICAL.

| Major Head and Subhead.                                                                                                                                                                                                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdr. wal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|---------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                            | Rs.                     | Rs.                    | Rs.                   | Rs.                                                     | Rs.                                     |
| <b>A.—Medical Establishment :</b>                                                                                                                                                                                          |                         |                        |                       |                                                         |                                         |
| A. 1.—Pay of Officers:                                                                                                                                                                                                     |                         |                        |                       |                                                         |                                         |
| <i>Non-voted</i>                                                                                                                                                                                                           | 88,200                  | 76,841                 | —11,359               | —8,695                                                  | —2,664                                  |
| Voted . . . . .                                                                                                                                                                                                            | 25,805                  | 28,308                 | +2,503                | +8,000                                                  | —5,497                                  |
| Due to changes of incumbents. The reappropriation made on 19th March to meet the anticipated excess proved excessive.                                                                                                      |                         |                        |                       |                                                         |                                         |
| A. 2.—Pay of Establishments                                                                                                                                                                                                | 46,890                  | 43,453                 | —3,347                | —3,030                                                  | —317                                    |
| Due mainly to vacancies in the cadre of Sub-Assistant Surgeons.                                                                                                                                                            |                         |                        |                       |                                                         |                                         |
| A. 3.—Allowances and Contingencies :                                                                                                                                                                                       |                         |                        |                       |                                                         |                                         |
| <i>Non-voted</i> . . . . .                                                                                                                                                                                                 | 10,800                  | 13,304                 | +2,504                | +5,918                                                  | —3,414                                  |
| Due to more touring and to the drawal of a travelling allowance bill relating to 1928-29 during 1929-30. The reappropriation of Rs. 3,333 made on 10th March to meet the cost of passage of an officer proved unnecessary. |                         |                        |                       |                                                         |                                         |
| Voted . . . . .                                                                                                                                                                                                            | 13,595                  | 14,024                 | +429                  | +350                                                    | +79                                     |
| <b>B. Hospitals and Dispensaries :</b>                                                                                                                                                                                     |                         |                        |                       |                                                         |                                         |
| B. 1.—Pay of Officers . . . . .                                                                                                                                                                                            | 50,040                  | 44,473                 | —5,567                | —10,553                                                 | +4,986                                  |
| The reappropriation of Rs. 10,000 sanctioned in March, which was based on the average expenditure up to December 1929, proved excessive.                                                                                   |                         |                        |                       |                                                         |                                         |
| B. 2.—Pay of Establishments                                                                                                                                                                                                | 56,495                  | 56,275                 | —220                  | ..                                                      | —220                                    |
| B. 3.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                                                                               | 8,665                   | 11,345                 | +2,680                | +2,700                                                  | —20                                     |
| Due to frequent transfer of Medical Subordinates and increase of travelling allowance for appearing before courts in Medical legal cases.                                                                                  |                         |                        |                       |                                                         |                                         |
| B. 4.—Cost of Medicines and<br>Diet of Patients . . . . .                                                                                                                                                                  | 12,830                  | 12,156                 | —674                  | —50                                                     | —624                                    |
| B. 5.—Other Expenses . . . . .                                                                                                                                                                                             | 7,800                   | 8,350                  | +550                  | +609                                                    | —59                                     |
| Due partly to increased expenditure on beds (Rs. 350) and partly to augmented grant to a dispensary.                                                                                                                       |                         |                        |                       |                                                         |                                         |
| B. 6.—Grants-in-aid to Hospitals<br>and Dispensaries . . . . .                                                                                                                                                             |                         |                        |                       |                                                         |                                         |
| O. 69,770                                                                                                                                                                                                                  | 1,56,770                | 2,48,769               | +91,999               | +91,810                                                 | +189                                    |
| S. (a) 87,000                                                                                                                                                                                                              |                         |                        |                       |                                                         |                                         |
| Special grants in aid were made to the Danish Mission Female Hospital Mardan (Rs. 2,000) and Provincial Hospital, Peshawar (Rs. 89,810)                                                                                    |                         |                        |                       |                                                         |                                         |

(a) Voted by the Legislative Assembly on the 16th February.

ACCOUNT XIII—MEDICAL—*concl'd.*

| Major Head and Subhead.         |             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------|-------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|
|                                 |             | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                     |
| C.—Medical Schools and Colleges | .           | 59,200                       | 59,606                      | +406                  | —300                                                                    | +706                                    |
| Totals                          | { Non-voted | 99,000                       | 90,145                      | —8,855                | —2,777                                                                  | —6,078                                  |
|                                 | { Voted     | 4,38,000                     | 5,26,759                    | +88,759               | +89,536                                                                 | —777                                    |

## ACCOUNT XIV.—PUBLIC HEALTH.

| Major Head and Sub-head.                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>A.—Public Health Establishment :</b>                                                                        |                         |                        |                       |                                                     |                                    |
| A. 1.—Pay of Officers :                                                                                        |                         |                        |                       |                                                     |                                    |
| <i>Non-voted</i> . . .                                                                                         | 7,150                   | 6,741                  | —409                  | —300                                                | —109                               |
| Voted . . .                                                                                                    | 6,000                   | 4,891                  | —1,109                | ..                                                  | —1,109                             |
| A. 2.—Pay of Establishments                                                                                    | 15,645                  | 13,504                 | —2,141                | —2,275                                              | +134                               |
| A. 3.—Other Charges :                                                                                          |                         |                        |                       |                                                     |                                    |
| <i>Non-voted</i> . . .                                                                                         | 1,850                   | 5,371                  | +3,521                | +3,566                                              | —45                                |
| Due to (i) no provision having been made for cost of passage (Rs. 3,116) and (ii) increased touring (Rs. 405). |                         |                        |                       |                                                     |                                    |
| Voted . . .                                                                                                    | 8,355                   | 9,589                  | +1,234                | +1,335                                              | —101                               |
| Due to the purchase of certain articles for the Provincial Laboratory.                                         |                         |                        |                       |                                                     |                                    |
| <b>B.—Grants-in-aid for Public Health purposes</b> . . . . .                                                   | 45,000                  | 39,250                 | —5,750                | —5,750                                              | ..                                 |
| Less grants were given to Local bodies                                                                         |                         |                        |                       |                                                     |                                    |
| <b>C.—Public Health—Expenses in connection with Epidemic Diseases :</b>                                        |                         |                        |                       |                                                     |                                    |
| C. 1.—Pay of Officers . . .                                                                                    | 1,500                   | 54                     | —1,446                | —1,000                                              | —446                               |
| Due to the non-entertainment of Assistant Surgeon on epidemic duty.                                            |                         |                        |                       |                                                     |                                    |
| C. 2.—Pay of Establishments .                                                                                  | 4,500                   | 2,610                  | —1,890                | —2,100                                              | +210                               |
| Due to the non-employment of any extra staff in connection with epidemic.                                      |                         |                        |                       |                                                     |                                    |
| C. 3.—Allowances, Honoraria, etc. . . . .                                                                      | 700                     | 157                    | —543                  | —400                                                | —143                               |
| Due to the reasons stated against C. 1. and C. 2. above.                                                       |                         |                        |                       |                                                     |                                    |
| C. 4.—Medical and Other Expenses . . . . .                                                                     | 15,300                  | 17,593                 | +2,293                | +1,910                                              | +383                               |
| Due to purchase of more quinine and medicines for the prevention of Malaria than anticipated.                  |                         |                        |                       |                                                     |                                    |
| C. 5.—Grants-in-aid to District Boards and Municipalities . . . . .                                            | 3,000                   | 5,539                  | +2,539                | +2,580                                              | —41                                |
| More Grants-in-aid were given to Local bodies for the prevention of epidemics than anticipated.                |                         |                        |                       |                                                     |                                    |
| Totals . {                                                                                                     |                         |                        |                       |                                                     |                                    |
| <i>Non-voted</i> .                                                                                             | 9,000                   | 12,112                 | +3,112                | +3,266                                              | —154                               |
| Voted .                                                                                                        | 1,00,000                | 93,187                 | —6,813                | —5,700                                              | —1,113                             |

# ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS AND INDUSTRIES.

| Major Head and Subhead.                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Agriculture—Experimental Farms:</b>                                                                                |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Officers:                                                                                                   |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                                                   | 6,509                        | 6,749                       | +240                  | ..                                                          | +240                                    |
| Voted . . .                                                                                                              | 4,051                        | 4,407                       | +357                  | +234                                                        | +123                                    |
| The leave salary of an officer, who was expected to spend his leave out of India, was drawn in India.                    |                              |                             |                       |                                                             |                                         |
| A. 2.—Pay of Establishments                                                                                              | 12,686                       | 11,903                      | —783                  | —600                                                        | —183                                    |
| A. 3.—Allowances, Honoraria,<br>etc.                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> . . .                                                                                                   | 3,500                        | 1,107                       | —2,393                | —2,231                                                      | —162                                    |
| Due to (i) less touring (Rs. 573) and (ii) the non-utilisation in full of the provision for cost of passages (Rs. 1,829) |                              |                             |                       |                                                             |                                         |
| Voted . . .                                                                                                              | 2,140                        | 3,728                       | +1,588                | +1,600                                                      | —12                                     |
| Due mainly to more turing.                                                                                               |                              |                             |                       |                                                             |                                         |
| A. 4.—Other Expenses . .                                                                                                 | 48,720                       | 45,978                      | —2,742                | —2,000                                                      | —742                                    |
| Due to the proposal regarding distribution of wheat seed in the Province having not been approved during the year.       |                              |                             |                       |                                                             |                                         |
| <b>C.—Veterinary Charges:</b>                                                                                            |                              |                             |                       |                                                             |                                         |
| C. 1.—Superintendent and Es-<br>tablishment, etc.:                                                                       |                              |                             |                       |                                                             |                                         |
| C. 1. (1).—Pay of Officers . .                                                                                           | 8,400                        | 6,159                       | —2,241                | —2,315                                                      | +74                                     |
| Due mainly to a post having remained vacant.                                                                             |                              |                             |                       |                                                             |                                         |
| C. 1 (2).—Pay of Establish-<br>ments . . .                                                                               | 3,846                        | 3,245                       | —601                  | —370                                                        | —231                                    |
| C. 1 (3).—Allowances, Hono-<br>raria, etc. . .                                                                           | 4,860                        | 6,139                       | +1,279                | +1,000                                                      | +279                                    |
| Due to more touring as a result of the outbreak of cattle diseases.                                                      |                              |                             |                       |                                                             |                                         |
| C. 1 (4).—Supplies and Ser-<br>vices and Contingencies                                                                   | 8,000                        | 7,943                       | —57                   | ..                                                          | —57                                     |
| C. 2.—Subordinate Establish-<br>ments:                                                                                   |                              |                             |                       |                                                             |                                         |
| C. 2 (1).—Pay of Establish-<br>ments . . .                                                                               | 20,964                       | 21,046                      | +82                   | +370                                                        | —238                                    |
| C. 2 (2).—Allowances, Hono-<br>raria, etc. . .                                                                           | 5,130                        | 4,955                       | —175                  | —1,000                                                      | +825                                    |
| The reappropriation made on 15th February proved excessive.                                                              |                              |                             |                       |                                                             |                                         |
| C. 2 (3).—Supplies and Ser-<br>vices and Contingencies                                                                   | 13,700                       | 17,347                      | +3,647                | +5,000                                                      | —1,353                                  |
| The increased expenditure was incurred on the purchase of Sera and vaccine to combat serious outbreaks of rinderpest.    |                              |                             |                       |                                                             |                                         |

ACCOUNT XV—AGRICULTURE, SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS  
AND INDUSTRIES.—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder.<br>un-<br>adjusted<br>+ or —. |        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------------|--------|
|                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                      |        |
| D.—Public Exhibition and Fairs .                                                                                                                                                                         | 4,000                   | 2,500                  | —1,500                | ..                                                     | —1,500                                   |        |
| Over-estimated. Owing to misapprehension the saving was not utilised by the Disbursing officer.                                                                                                          |                         |                        |                       |                                                        |                                          |        |
| E.—Veterinary Charges—Hospitals<br>and Dispensaries :                                                                                                                                                    | 12,000                  | 11,603                 | —397                  | ..                                                     | —397                                     |        |
| F.—Veterinary Charges—Breeding<br>Operations . . . . .                                                                                                                                                   |                         |                        |                       |                                                        |                                          |        |
| I.—Co-operative Credit :                                                                                                                                                                                 |                         |                        |                       |                                                        |                                          |        |
| I. 1.—Pay of Officers . . . . .                                                                                                                                                                          | 2,750                   | 2,750                  | ..                    | ..                                                     | ..                                       |        |
| I. 2.—Pay of Establishments .                                                                                                                                                                            | 31,523                  | 20,352                 | —11,171               | —12,900                                                | +1,729                                   |        |
| Due to the late entertainment of staff. The reappropriation of Rs. 2,900 from this subhead on 25th March proved excessive.                                                                               |                         |                        |                       |                                                        |                                          |        |
| I. 3.—Other Charges . . . . .                                                                                                                                                                            | 20,231                  | 15,369                 | —4,862                | —5,290                                                 | +428                                     |        |
| Due to the postponement of less urgent expenditure in view of financial stringency.                                                                                                                      |                         |                        |                       |                                                        |                                          |        |
| J.—Museum :                                                                                                                                                                                              |                         |                        |                       |                                                        |                                          |        |
| J. 1.—Pay of Establishments .                                                                                                                                                                            | 3,340                   | 3,260                  | —80                   | ..                                                     | —80                                      |        |
| J. 2.—Other Charges . . . . .                                                                                                                                                                            | 1,660                   | 1,464                  | —196                  | ..                                                     | —196                                     |        |
| K.—Provincial Statistics and Other<br>Miscellaneous Departments :                                                                                                                                        |                         |                        |                       |                                                        |                                          |        |
| K. 1.—Provincial Statistics :                                                                                                                                                                            |                         |                        |                       |                                                        |                                          |        |
| K. 1. (1)—Pay of Establishments                                                                                                                                                                          | 1,000                   | 835                    | —165                  | ..                                                     | —165                                     |        |
| K. 2.—Other Miscellaneous De-<br>partments . . . . .                                                                                                                                                     | 2,000                   | 1,524                  | —476                  | —505                                                   | +29                                      |        |
| Mainly due to less expenditure than anticipated under (i) examinations (Rs. 319) and (ii) Registrar, Joint Stock Companies on account of a smaller number of Companies having been registered (Rs. 140). |                         |                        |                       |                                                        |                                          |        |
| Totals . . . . .                                                                                                                                                                                         |                         |                        |                       |                                                        |                                          |        |
| {                                                                                                                                                                                                        | Non-voted .             | 10,000                 | 7,847                 | —2,153                                                 | —2,231                                   | +78    |
|                                                                                                                                                                                                          | Voted .                 | 2,11,000               | 1,92,507              | —18,493                                                | —16,776                                  | —1,717 |

## ACCOUNT XVI—MISCELLANEOUS.

| Major Head and Subhead.                                                                                                                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>A.—Donations for Charitable Purposes<br/>and Charges on account of Euro-<br/>pean Vagrants . . . . .</b>                                                                                                                                                                  | 2,400                        | 4,663                       | +2,263                | +1,000                                                   | +1,263                                  |
| Due to (1) the maintenance of four European Vagrants from the North-West Frontier Province accommodated at Lahore (Rs. 1,555) and (ii) increase in the number of non-criminal lunatics confined in Central Jail and the increased number of burials of destitutes (Rs. 608). |                              |                             |                       |                                                          |                                         |
| <b>B.—Grants-in-aid . . . . .</b>                                                                                                                                                                                                                                            | 58,500                       | 74,739                      | +16,239               | +3,723                                                   | +12,516                                 |
| Due to (i) the budget being under-estimated under maintenance of telegraphs and telephone lines (Rs 4,539) and the double payment to the District Board, Hazara recovered in 1930-31 (Rs. 11,700).                                                                           |                              |                             |                       |                                                          |                                         |
| <b>C.—Unforeseen Charges . . . . .</b>                                                                                                                                                                                                                                       | 5,600                        | ..                          | —5,600                | —5,000                                                   | —6,00                                   |
| The appropriation included a reserve of Rs. 5,000 for regrant of savings in contract grants which remained unutilised                                                                                                                                                        |                              |                             |                       |                                                          |                                         |
| <b>D.—Irrecoverable temporary loans<br/>written off . . . . .</b>                                                                                                                                                                                                            | 2,000                        | 326                         | —1,674                | —1,565                                                   | —109                                    |
| Due to fall in the number of applications for writing off of loans.                                                                                                                                                                                                          |                              |                             |                       |                                                          |                                         |
| <b>E.—Other Charges . . . . .</b>                                                                                                                                                                                                                                            | 500                          | 332                         | —168                  | —40                                                      | —128                                    |
| <b>Total . . . . .</b>                                                                                                                                                                                                                                                       | <u>69,000</u>                | <u>80,660</u>               | <u>+11,060</u>        | <u>—1,882</u>                                            | <u>+12,942</u>                          |

## ACCOUNT XVII.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY.

| Major Head and Subhead.                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess+<br>Saving—. | Net<br>re-appropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------|-------------------------|------------------------|---------------------|---------------------------------------------------------|------------------------------------|
|                                                      | Rs.                     | Rs.                    | Rs.                 | Rs.                                                     | Rs.                                |
| Reduction made by the Legislative Assembly . . . . . | —100                    | ..                     | +100                | ..                                                      | +100                               |

## IMPORTANT COMMENTS.

*Postponement of inevitable payment.*

The explanation under sub-head D.-5 in Account VI seems to indicate that the liability had been incurred before funds were available and had not then been met owing to lack of funds. This is irregular. The liability should not have been incurred in the first instance except for very strong reasons, but once it was incurred the rules clearly state that lack of provision is no excuse for postponing payment of an inevitable nature.

*Misappropriation of Government Money.*

2. In a Settlement Office a Nazir, who was entrusted with the duty of disbursing money to the staff, embezzled Government money to the extent of about Rs 9,000. This amount was made up mainly of undisbursed pay, taccavi advances and contingent money. The office cash chest used to be kept in the Treasury, but the key of the chest always remained with the Nazir.

The Nazir had furnished a security of Rs. 500 only, and the misappropriation was facilitated by the non-observance of the prescribed rules which require that (i) contingent money should not be drawn unless required for immediate payment, (ii) departmental receipts should be immediately credited into the Treasury and (iii) undisbursed pay should not remain in hand after a certain definite period.

A sum of Rs. 250 has been recovered from one surety and the Nazir has been sentenced to five years' rigorous imprisonment. Suitable orders have been issued by Government to prevent a recurrence of such cases. (R. & S.)\*

*Formation of the Pay and Accounts and Audit Offices.*

3. One of the important events of the year under report has been the establishment of two new offices—A Pay and Accounts Office and a Statutory Audit Office—to take over from the Accountant-General, Punjab, the accounts and audit work of the North West Frontier Province. This event owes its origin to the recommendation made by the Public Accounts Committee in their report on the accounts of 1923-24.\*

\* Audit Officer, North-West Frontier Province, Peshawar.

## GRANT No. 77.—BALUCHISTAN.

**SUMMARY** by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

| Accounts.                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| Account I.—Direct Demands on the Revenue—Land Revenue . . . . . | 3,89,000                | 3,92,239               | +3,239                | +5,760                                              | —2,521                             |
| Account II.—Other Direct Demands on the Revenue . . . . .       | 96,000                  | 85,882                 | —10,118               | —8,585                                              | —1,533                             |
| Account IV.—General Administration . . . . .                    | 1,64,000                | 1,63,039               | —961                  | +345                                                | —1,306                             |
| Account V.—Administration of Justice . . . . .                  | 80,000                  | 72,549                 | —7,451                | —2,335                                              | —5,116                             |
| Account VI.—Jails and Convict Settlements:                      |                         |                        |                       |                                                     |                                    |
| { Non-voted . . . . .                                           | 600                     | 600                    |                       |                                                     |                                    |
| { Voted . . . . .                                               | 1,29,400                | 1,19,436               | —9,964                | —870                                                | —9,094                             |
| Account VII.—Police:                                            |                         |                        |                       |                                                     |                                    |
| { Non-voted . . . . .                                           | 9,700                   | 7,205                  | —2,495                | —2,410                                              | —85                                |
| { Voted . . . . .                                               | 11,78,700               | 11,65,041              | —13,659               | —8,320                                              | —5,359                             |
| Account VIII.—Ecclesiastical . . . . .                          | 34,000                  | 35,423                 | +1,423                | +1,690                                              | —267                               |
| Account IX.—Political:                                          |                         |                        |                       |                                                     |                                    |
| { Gross . . . . .                                               | 15,89,400               | 15,76,314              | —13,086               | +12,520                                             | —25,606                            |
| { Deductions . . . . .                                          | —1,400                  | —1,440                 | —40                   | ..                                                  | —40                                |
| { Net . . . . .                                                 | 15,88,000               | 15,74,874              | —13,126               | +12,520                                             | —25,646                            |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Subhead B. 2.—The excess of Rs. 3,338 over the original grant of Rs. 10,600 is due to certain charges connected with the Patwari School wrongly budgeted for under Account XI—Education (Subhead F. 2.) having been booked under this subhead.

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Subhead A. 4.—The saving of Rs. 5,337 against the grant of Rs. 18,800 is due to over-estimation.

## ACCOUNT VII.—POLICE.

Subhead A. 5 voted.—The actual expenditure amounted to Rs. 58,417 against the grant of Rs. 42,000. The excess is chiefly due to disturbed conditions on the border (Rs. 9,200).

Sub-head A. 11 voted.—The actual expenditure amounted to Rs. 38,000 against the original grant of Rs. 53,500. The provision under this sub-head is intended for transfer to certain police clothing funds, the cost of the clothing being debited to these funds. As one of these funds had already accumulated a balance sufficient to meet all the connected clothing charges for the year, no transfer to it was necessary and the sub-head was accordingly not debited to that extent.

*See Comments.*

## ACCOUNT IX.—POLITICAL.

Subhead A. 5.—The saving of Rs. 19,681 in the appropriation of Rs. 1,76,200 is explained as due to economy.

Subhead D.—The excess of Rs. 22,076 against the original appropriation of Rs. 20,800 was due to unforeseen expenditure in connection with Refugees.



| Accounts.                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                   | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>Account X.—Frontier Watch and Ward :</b>                                                       |                              |                             |                      |                                                             |                                         |
| { Gross . . .                                                                                     | 29,83,400                    | 29,28,114                   | —55,286              | —22,820                                                     | —32,466                                 |
| { Deductions . .                                                                                  | —41,300                      | —34,733                     | +6,567               | +6,600                                                      | —33                                     |
| { Net . . .                                                                                       | 29,42,100                    | 28,93,381                   | —48,719              | —16,220                                                     | —32,499                                 |
| <b>Account XI.—Education :</b>                                                                    |                              |                             |                      |                                                             |                                         |
| { Non-voted . .                                                                                   | 17,900                       | 20,367                      | +2,467               | +2,530                                                      | —63                                     |
| { Voted . . .                                                                                     | 3,24,100                     | 3,34,926                    | +10,826              | +12,330                                                     | —1,504                                  |
| <b>Account XII.—Medical and Public Health :</b>                                                   |                              |                             |                      |                                                             |                                         |
| { Non-voted . . .                                                                                 | 25,200                       | 26,325                      | +1,125               | +1,890                                                      | —765                                    |
| { Voted . . .                                                                                     | 3,20,300                     | 3,13,361                    | —6,339               | —3,755                                                      | —2,584                                  |
| { Gross . . .                                                                                     | 3,20,300                     | 3,13,361                    | —6,339               | —3,755                                                      | —2,584                                  |
| { Deductions . .                                                                                  | —7,000                       | —6,972                      | +28                  | ..                                                          | +28                                     |
| { Net . . .                                                                                       | 3,13,300                     | 3,06,989                    | —6,311               | —3,755                                                      | —2,556                                  |
| <b>Account XIII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc. . . . .</b> |                              |                             |                      |                                                             |                                         |
|                                                                                                   | 1,59,000                     | 1,63,362                    | +4,362               | +6,930                                                      | —2,568                                  |
| <b>Account XIV.—Miscellaneous :</b>                                                               |                              |                             |                      |                                                             |                                         |
| { Non-voted . . .                                                                                 | 1,81,500                     | 1,81,500                    | ..                   | ..                                                          | ..                                      |
| { Voted . . . .                                                                                   | 82,500                       | 80,922                      | —1,578               | —1,500                                                      | —78                                     |
| <b>Totals</b>                                                                                     |                              |                             |                      |                                                             |                                         |
| { Non-voted { Gross . . .                                                                         | 48,41,700                    | 47,75,808                   | —65,892              | —6,600                                                      | —59,292                                 |
| { Non-voted { Deductions . .                                                                      | —42,700                      | —36,133                     | +6,567               | +6,600                                                      | —33                                     |
| { Non-voted { Net . . .                                                                           | 47,99,000                    | 47,39,675                   | —59,325              | ..                                                          | —59,325                                 |
| { Voted { Gross . . .                                                                             | 29,23,000                    | 28,91,357                   | —31,643              | ..                                                          | —31,643                                 |
| { Voted { Deductions . .                                                                          | —7,000                       | —6,972                      | +28                  | ..                                                          | +28                                     |
| { Voted { Net . . .                                                                               | 29,16,000                    | 28,84,385                   | —31,615              | ..                                                          | —31,615                                 |

## ACCOUNT X.—FRONTIER WATCH AND WARD.

Subhead A. 8.—The short recovery of Rs. 6,567 against the anticipated recovery of Rs. 22,700 is due to abolition of certain Postal Lines and consequent less recovery from the Postal Department.

Subhead C. 5.—The saving of Rs. 7,707 against appropriation of Rs. 20,000 is partly due to over-budgeting.

## ACCOUNT XI.—EDUCATION.

Subhead C.—The excess of Rs. 11,090 over the provision of Rs. 57,300 was caused by payment of special grants-in-aid to certain schools.

## ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, ETC.

Subhead B.—The expenditure of Rs. 33,406 recorded under the subhead is in connection with the visitation of locusts. It was met partly by a supplementary grant of Rs. 28,000 obtained from the Legislative Assembly and partly by reappropriation from savings elsewhere within the Grant.

Subhead H.3 (3).—The excess of Rs. 3,374 over the original grant of Rs. 3,500 was partly due to under-estimation (Rs. 2,000) and partly to expenditure on stores indented for in 1928-29 but actually received in 1929-30.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

| Major Head and Subhead.                                                                                                                          | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                  | Rs.                          | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>A.—Charges of Administration :</b>                                                                                                            |                              |                             |                       |                                                          |                                         |
| A. 1.—Pay of Establishments .                                                                                                                    | 1,41,900                     | 1,44,576                    | +2,676                | +2,900                                                   | —224                                    |
| Mainly under temporary establishment.                                                                                                            |                              |                             |                       |                                                          |                                         |
| A. 2.—Allowances, Honoraria, etc.                                                                                                                | 37,100                       | 35,899                      | —1,201                | —990                                                     | —211                                    |
| A. 3.—Other Charges . . .                                                                                                                        | 16,500                       | 14,567                      | —1,933                | —1,700                                                   | —233                                    |
| Over-estimation of certain contingent expenditure and less expenditure under certain heads.                                                      |                              |                             |                       |                                                          |                                         |
| <b>B.—Land Records :</b>                                                                                                                         |                              |                             |                       |                                                          |                                         |
| B. 1.—Pay of Establishments.                                                                                                                     | 95,900                       | 95,224                      | —676                  | —15                                                      | —661                                    |
| B. 2.—Other Charges . . .                                                                                                                        | 10,600                       | 13,938                      | +3,338                | +3,635                                                   | —297                                    |
| Certain charges connected with the Patwari School budgeted for under " Education " (Account XI—Education) were correctly booked under this head. |                              |                             |                       |                                                          |                                         |
| <b>C.—Miscellaneous . . . . .</b>                                                                                                                | <b>74,500</b>                | <b>77,072</b>               | <b>+2,572</b>         | <b>+3,230</b>                                            | <b>—658</b>                             |
| Mainly to higher cost of grain allowances consequent on the increase in the market rates.                                                        |                              |                             |                       |                                                          |                                         |
| <b>D.—Works . . . . .</b>                                                                                                                        | <b>12,500</b>                | <b>10,963</b>               | <b>—1,537</b>         | <b>—1,300</b>                                            | <b>—237</b>                             |
| Certain repairs were abandoned.                                                                                                                  |                              |                             |                       |                                                          |                                         |
| <b>Total . . . . .</b>                                                                                                                           | <b>3,89,000</b>              | <b>3,92,239</b>             | <b>+3,239</b>         | <b>+5,760</b>                                            | <b>—2,521</b>                           |

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

| Major Head and Subhead.                                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—Excise :</b>                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| A. 1.—Pay of Establishments .                                                                                                                                                                | 21,200                  | 17,800                 | —3,400                | —3,295                                                 | —105                                    |
| A. 2.—Other Charges . . .                                                                                                                                                                    | 10,100                  | 10,232                 | +132                  | +910                                                   | —778                                    |
| The final saving is mainly due to the fact that the amount reserved for the purchase of a vat for the Quetta Distillery remained unutilised as the firm could not supply it within the year. |                         |                        |                       |                                                        |                                         |
| A. 3.—Works . . . .                                                                                                                                                                          | 900                     | 756                    | —144                  | —50                                                    | —94                                     |
| A. 4.—Cost of Opium supplied<br>to Excise Department .                                                                                                                                       | 18,800                  | 13,463                 | —5,337                | —5,330                                                 | —7                                      |
| Over-estimated.                                                                                                                                                                              |                         |                        |                       |                                                        |                                         |
| <b>B.—Stamps . . . . .</b>                                                                                                                                                                   | <b>5,000</b>            | <b>2,837</b>           | <b>—2,163</b>         | <b>—1,970</b>                                          | <b>—193</b>                             |
| Due mainly to the amount of debits raised by the Central Stamp Stores having been less than originally anticipated when the budget was framed.                                               |                         |                        |                       |                                                        |                                         |
| <b>C.—Forests :</b>                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Establishments .                                                                                                                                                                | 25,700                  | 26,358                 | +658                  | +750                                                   | —92                                     |
| Under temporary establishment.                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| C. 2.—Other Charges . . .                                                                                                                                                                    | 11,300                  | 11,293                 | —7                    | +230                                                   | —237                                    |
| The final saving is due to further economy towards the close of the year.                                                                                                                    |                         |                        |                       |                                                        |                                         |
| <b>D.—Registration . . . . .</b>                                                                                                                                                             | <b>3,000</b>            | <b>3,143</b>           | <b>+143</b>           | <b>+170</b>                                            | <b>—27</b>                              |
| <b>Total . . . . .</b>                                                                                                                                                                       | <b>96,000</b>           | <b>85,882</b>          | <b>—10,118</b>        | <b>—8,585</b>                                          | <b>—1,533</b>                           |

## ACCOUNT IV.—GENERAL ADMINISTRATION.

| Major Head and Subhead.                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—District Establishment—Treasury Establishment :</b>                                                                                                      |                              |                             |                       |                                                             |                                         |
| A. 1.—Pay of Establishments .                                                                                                                                  | 18,100                       | 17,694                      | —406                  | —200                                                        | —206                                    |
| A. 2.—Other Charges . . .                                                                                                                                      | 9,700                        | 10,172                      | +472                  | +515                                                        | —43                                     |
| <b>B.—District Establishment—Other Es-<br/>tablishments :</b>                                                                                                  |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Establishments .                                                                                                                                  | 65,000                       | 60,596                      | —4,404                | —3,825                                                      | —579                                    |
| Mainly to unfilled vacancies in staging Bungalows establishment.                                                                                               |                              |                             |                       |                                                             |                                         |
| B. 2.—Allowances, Honoraria,<br>etc. . . . .                                                                                                                   | 8,700                        | 11,848                      | +3,148                | +3,430                                                      | —282                                    |
| Mainly under travelling allowance due to more transfers among overseers.                                                                                       |                              |                             |                       |                                                             |                                         |
| B. 4.—Grants-in-aid . . .                                                                                                                                      | 3,600                        | 5,232                       | +1,632                | +1,640                                                      | —8                                      |
| Mainly to payment of certain special grants not originally provided for.                                                                                       |                              |                             |                       |                                                             |                                         |
| B. 5.—Staging and Encamping<br>Ground Contingencies .                                                                                                          | 21,000                       | 23,728                      | +2,728                | +2,930                                                      | —202                                    |
| Purchase of furniture for a new Dak Bungalow at Fort Sandeman.                                                                                                 |                              |                             |                       |                                                             |                                         |
| B. 6.—Other Contingencies .                                                                                                                                    | 9,300                        | 9,750                       | +450                  | +470                                                        | —20                                     |
| <b>C.—Establishment Charges paid to<br/>other Governments, Depart-<br/>ments, etc. . . . .</b>                                                                 | 1,100                        | ..                          | —1,100                | —1,100                                                      | ..                                      |
| No expenditure was incurred as the audit of the accounts of the Quetta Municipality for the year 1928-29 was not carried out till after the close of the year. |                              |                             |                       |                                                             |                                         |
| <b>D.—Works . . . . .</b>                                                                                                                                      | 27,500                       | 24,019                      | —3,481                | —3,515                                                      | +34                                     |
| Due to abandonment of certain contemplated works and repairs.                                                                                                  |                              |                             |                       |                                                             |                                         |
| <b>Total . . . . .</b>                                                                                                                                         | <u>1,64,000</u>              | <u>1,63,039</u>             | <u>—961</u>           | <u>+345</u>                                                 | <u>—1,306</u>                           |

## ACCOUNT V.—ADMINISTRATION OF JUSTICE.

| Major Head and Subhead.                                                                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                     |
| <b>A.—Law Officers (Fees to Pleaders)</b> . . .                                                                                                       | 1,000                   | 350                    | —650                 | —650                                                   | ..                                      |
| The expenditure recorded under this subhead is of an uncertain and fluctuating nature                                                                 |                         |                        |                      |                                                        |                                         |
| <b>B.—Civil and Sessions Courts :</b>                                                                                                                 |                         |                        |                      |                                                        |                                         |
| B. 1.—Pay of Establishments . . .                                                                                                                     | 14,800                  | 13,493                 | —1,307               | —1,230                                                 | —77                                     |
| B. 2.—Other Charges . . .                                                                                                                             | 2,700                   | 1,719                  | —981                 | —925                                                   | —56                                     |
| Certain Law Books, for which provision was originally made, were not purchased. This mainly accounts for the saving.                                  |                         |                        |                      |                                                        |                                         |
| <b>C.—Criminal Courts :</b>                                                                                                                           |                         |                        |                      |                                                        |                                         |
| C. 1.—Pay of Officers . . .                                                                                                                           | 40,800                  | 35,188                 | —5,612               | —950                                                   | —4,662                                  |
| Leave salary of a certain officer was ultimately borne by the Military Department. It was too late to surrender the saving.                           |                         |                        |                      |                                                        |                                         |
| C. 2.—Pay of Establishments . . .                                                                                                                     | 14,700                  | 14,693                 | —7                   | +155                                                   | —162                                    |
| C. 3.—Other Charges . . .                                                                                                                             | 5,800                   | 6,826                  | +1,026               | +1,180                                                 | —154                                    |
| Due to (i) more touring (Rs. 300) (ii) increased expenditure on diet and road money to witnesses (Rs. 300) and (iii) purchase of law books (Rs. 500). |                         |                        |                      |                                                        |                                         |
| <b>D.—Works</b> . . . . .                                                                                                                             | 200                     | 280                    | +80                  | +85                                                    | —5                                      |
| <b>Total</b> . . . . .                                                                                                                                | 80,000                  | 72,549                 | —7,451               | —2,335                                                 | —5,116                                  |

## ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|

Rs. Rs. Rs. Rs. Rs.

## A. Jails:

|                               |        |        |        |        |        |
|-------------------------------|--------|--------|--------|--------|--------|
| A. 1.—Pay of Officers . . .   | 600    | 600    | ..     | ..     | ..     |
| A. 2.—Pay of Establishments . | 39,900 | 49,920 | +1,020 | +2,500 | —1,480 |

Mainly under temporary establishment.

|                                              |       |       |      |      |      |
|----------------------------------------------|-------|-------|------|------|------|
| A. 3.—Allowances, Honoraria,<br>etc. . . . . | 1,800 | 2,268 | +468 | +680 | —212 |
|----------------------------------------------|-------|-------|------|------|------|

Mainly to increased travelling expenses of Jail officials (Rs. 180) and payment of grain compensation allowance (Rs. 190).

|                                                                                                   |        |        |        |        |        |
|---------------------------------------------------------------------------------------------------|--------|--------|--------|--------|--------|
| A. 4.—Dietary, Clothing and<br>Bedding Charges, and<br>other Supplies and Ser-<br>vices . . . . . | 73,600 | 63,608 | —9,992 | —7,760 | —2,232 |
|---------------------------------------------------------------------------------------------------|--------|--------|--------|--------|--------|

Mainly under dietary etc., charges of the Baluchistan prisoners detained in Indian Jails.

|                                                      |        |       |      |        |        |
|------------------------------------------------------|--------|-------|------|--------|--------|
| A. 5.—Contingencies and Mis-<br>cellaneous Charges . | 10,100 | 9,546 | —554 | +4,580 | —5,134 |
|------------------------------------------------------|--------|-------|------|--------|--------|

The additional appropriation of Rs. 7,580 (included in Rs. 4,580) sanctioned on 1st March, based on the estimates of probable requirement of the Jail authorities concerned, proved to be too high.

|                           |       |       |      |      |     |
|---------------------------|-------|-------|------|------|-----|
| B.—Jail Manufacture . . . | 4,000 | 3,094 | —906 | —870 | —36 |
|---------------------------|-------|-------|------|------|-----|

A fluctuating item.

|          |           |          |          |        |      |        |
|----------|-----------|----------|----------|--------|------|--------|
| Totals { | Non-voted | 600      | 600      | ..     | ..   | ..     |
|          | Voted .   | 1,29,400 | 1,19,436 | —9,964 | —870 | —9,094 |

## ACCOUNT VII.—POLICE.

| Major Head and Subhead.                                                                                                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—District Executive Force—District Police :</b>                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| <b>A. 1.—Pay of Officers :</b>                                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| Non-voted O. 13,300 }<br>S. (a)—6,400 }                                                                                                                                                                                   | 6,900                   | 4,627                  | —2,273                | —2,220                                                 | —53                                     |
| Due mainly to leave out of India of an officer.                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                                           | 31,200                  | 34,886                 | +3,686                | +4,120                                                 | —434                                    |
| A voted officer was appointed in place of a non-voted one.                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| <b>A. 2.—Police Force . . .</b>                                                                                                                                                                                           | 7,94,100                | 7,43,327               | —51,773               | —50,000                                                | —773                                    |
| See Sub-head C—Deduct—Probable savings.                                                                                                                                                                                   |                         |                        |                       |                                                        |                                         |
| <b>A. 3.—Mounted Police . . .</b>                                                                                                                                                                                         | 49,000                  | 43,115                 | —2,885                | —2,800                                                 | —85                                     |
| <b>A. 4.—Office Establishment . .</b>                                                                                                                                                                                     | 31,000                  | 30,072                 | —928                  | —800                                                   | —128                                    |
| <b>A. 5.—Travelling Allowance</b>                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| Non-voted O. 3,800 }<br>S. (a) —2,200 }                                                                                                                                                                                   | 1,600                   | 1,570                  | —30                   | ..                                                     | —30                                     |
| Voted . . . . .                                                                                                                                                                                                           | 42,000                  | 58,417                 | +16,417               | +16,500                                                | —83                                     |
| Partly to local officer's estimate having been cut down (Rs. 5,000) and partly to increased charges owing to disturbed conditions on the border (Rs. 9,200). The balance was due to the cause mentioned under A 1. Voted. |                         |                        |                       |                                                        |                                         |
| <b>A. 6.—Other Allowances, Honoraria, etc.</b>                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| Non-voted O. 3,200 }<br>S. (a)—2,000 }                                                                                                                                                                                    | 1,200                   | 408                    | —792                  | —790                                                   | —2                                      |
| See A. 1.—Non-voted.                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                                           | 1,04,100                | 1,04,197               | +97                   | +2,130                                                 | —2,033                                  |
| The net reappropriation of Rs. 2,130 sanctioned on different dates proved unnecessary owing to savings which finally accrued under cost of railway warrants.                                                              |                         |                        |                       |                                                        |                                         |
| <b>A. 8.—Arms and Ammunitions</b>                                                                                                                                                                                         | 46,500                  | 48,435                 | +1,935                | +2,220                                                 | —285                                    |
| Under-estimated.                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| <b>A. 9.—Other Supplies and Services . . . . .</b>                                                                                                                                                                        | 1,500                   | 1,363                  | —137                  | —100                                                   | —37                                     |
| <b>A. 10.—Contingencies . . .</b>                                                                                                                                                                                         | 53,400                  | 53,217                 | —183                  | +940                                                   | —1,123                                  |

(a) Sanctioned on the 2nd February.

ACCOUNT VII.—POLICE—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reapro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| A.—District Executive Force—District<br>Police — <i>concl'd.</i>                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                            |                                         |
| A. 11.—Grants-in-aid.                                                                                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                            |                                         |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                               |                              | 690                         | +670                  | +670                                                       | ..                                      |
| Represents passage contribution of an officer not foreseen in the original estimates.                                                                                                                                                                                                                                                                             |                              |                             |                       |                                                            |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                   | 53,500                       | 33,009                      | —15,509               | —15,509                                                    | ..                                      |
| The provision under this subhead is intended for transfer to the police clothing funds, the cost of the clothing being debited to the funds. As the fund had accumulated a balance sufficient to meet all the connected clothing charges for the year, no transfer to it was necessary and the sub-head was accordingly not debited to that extent. See Comments. |                              |                             |                       |                                                            |                                         |
| A. 12.—Contribution to the<br>Punjab Government for<br>the Police Training<br>School, Phillaur . . . .                                                                                                                                                                                                                                                            | 1,800                        | 1,650                       | —150                  | ..                                                         | —150                                    |
| B.—Works . . . . .                                                                                                                                                                                                                                                                                                                                                | 5,600                        | 5,362                       | —238                  | —30                                                        | —208                                    |
| C.— <i>Deduct</i> —Probable Savings . . . . .                                                                                                                                                                                                                                                                                                                     | —35,000                      | ..                          | +35,000               | +35,000                                                    | ..                                      |
| Fully realised.                                                                                                                                                                                                                                                                                                                                                   |                              |                             |                       |                                                            |                                         |
| Totals { Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                      | 9,700                        | 7,205                       | —2,495                | —2,410                                                     | —85                                     |
| { Voted . . . . .                                                                                                                                                                                                                                                                                                                                                 | 11,78,700                    | 11,65,041                   | —13,659               | —8,320                                                     | —5,339                                  |



## ACCOUNT VIII.—ECCLESIASTICAL.

| Major Head and Subhead.                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>A.—Ecclesiastical Establishments :</i>              |                              |                             |                       |                                                             |                                         |
| <i>A. 1.—Church of England :</i>                       |                              |                             |                       |                                                             |                                         |
| <i>A. 1 (1).—Pay of Officers .</i>                     | 18,000                       | 19,345                      | +1,345                | +1,350                                                      | —5                                      |
| Mainly to appointment of a temporary Chaplain.         |                              |                             |                       |                                                             |                                         |
| <i>A. 1 (2).—Pay of Establish-<br/>ments . . . . .</i> | 700                          | 695                         | —5                    | ..                                                          | —5                                      |
| <i>A. 1 (3).—Other Charges .</i>                       | 9,700                        | 10,612                      | +912                  | +1,125                                                      | —213                                    |
| Mainly under cost of passage.                          |                              |                             |                       |                                                             |                                         |
| <i>A. 2.—Church of Scotland :</i>                      |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (1).—Pay of Establish-<br/>ments . . . . .</i> | 800                          | 108                         | —692                  | —690                                                        | —2                                      |
| Certain appointments were held in abeyance.            |                              |                             |                       |                                                             |                                         |
| <i>A. 2 (2).—Other Charges .</i>                       | 200                          | 240                         | +40                   | +40                                                         | ..                                      |
| <i>B.—Cemetery Establishment :</i>                     |                              |                             |                       |                                                             |                                         |
| <i>B. 1.—Pay of Establishments .</i>                   | 4,000                        | 3,865                       | —135                  | —125                                                        | —10                                     |
| <i>B. 2.—Other Charges . .</i>                         | 600                          | 558                         | —42                   | —10                                                         | —32                                     |
| <i>Totals . . . . .</i>                                | <u>34,000</u>                | <u>35,423</u>               | <u>+1,423</u>         | <u>+1,600</u>                                               | <u>—267</u>                             |

## ACCOUNT IX.—POLITICAL.

| Major Head and Subhead.                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>A.—Political Agents :</b>                                                                             |                         |                        |                       |                                                          |                                         |
| <i>A. 1.—Pay of Officers</i>                                                                             |                         |                        |                       |                                                          |                                         |
| O. 5,69,500                                                                                              | 5,58,500                | 4,99,390               | —59,110               | —51,150                                                  | —7,960                                  |
| S. (a)—11,000                                                                                            |                         |                        |                       |                                                          |                                         |
| See A. 8.—Deduct—Probable savings.                                                                       |                         |                        |                       |                                                          |                                         |
| <i>A. 2.—Pay of Establishments</i>                                                                       | 4,46,000                | 4,37,138               | —8,862                | —7,160                                                   | —1,702                                  |
| <i>A. 3.—Allowances, Honoraria,<br/>    etc.</i>                                                         | 2,01,600                | 2,15,726               | +14,126               | +15,900                                                  | —1,774                                  |
| Frequent and extensive touring due to disturbances on the Frontier.                                      |                         |                        |                       |                                                          |                                         |
| <i>A. 4.—Supplies and Services</i>                                                                       | 31,400                  | 24,730                 | —6,670                | —2,740                                                   | —3,930                                  |
| Partly to over-estimation of certain items of expenditure.                                               |                         |                        |                       |                                                          |                                         |
| <i>A. 5.—Contingencies</i>                                                                               |                         |                        |                       |                                                          |                                         |
| O. 1,91,200                                                                                              | 1,76,200                | 1,56,519               | —19,681               | —16,000                                                  | —3,681                                  |
| S. (b)—15,000                                                                                            |                         |                        |                       |                                                          |                                         |
| Due to economy.                                                                                          |                         |                        |                       |                                                          |                                         |
| <i>A. 6.—Grants-in-aid, Contributions,<br/>    etc.</i>                                                  | 1,200                   | 678                    | —522                  | ..                                                       | —522                                    |
| Debit for passage contribution of one officer not having been raised during the year.                    |                         |                        |                       |                                                          |                                         |
| <i>A. 7.—Deduct—Charges recover-<br/>    ed from other Governments,<br/>    Departments, etc.</i>        | —1,400                  | —1,440                 | —40                   | ..                                                       | —40                                     |
| <i>A. 8.—Deduct—Probable Sav-<br/>    ings</i>                                                           | —50,000                 | ..                     | +50,000               | +50,000                                                  | ..                                      |
| Fully realised.                                                                                          |                         |                        |                       |                                                          |                                         |
| <i>B.—Political Subsidies</i>                                                                            | 1,00,600                | 1,00,600               | ..                    | ..                                                       | ..                                      |
| <i>C.—Entertainment Charges</i>                                                                          | 86,000                  | 86,490                 | +490                  | +2,340                                                   | —1,850                                  |
| <i>D.—Refugees and State prisoners</i>                                                                   | 20,800                  | 42,876                 | +22,076               | +22,130                                                  | —54                                     |
| Certain unexpected charges were incurred connected with Saqvi and Russian Refugees.                      |                         |                        |                       |                                                          |                                         |
| <i>E.—Miscellaneous</i>                                                                                  | 2,600                   | 1,171                  | —829                  | —800                                                     | —29                                     |
| Less expenditure on rewards to Native Chiefs for Political Services.                                     |                         |                        |                       |                                                          |                                         |
| <i>F.—Works</i>                                                                                          | 100                     | 49                     | —51                   | ..                                                       | —51                                     |
| <i>G.—English Charges (High Commis-<br/>    sioner) on Stores</i>                                        |                         |                        |                       |                                                          |                                         |
| O. ..                                                                                                    | 15,000                  | 10,813                 | —4,187                | ..                                                       | —4,187                                  |
| S. (b) 15,000                                                                                            |                         |                        |                       |                                                          |                                         |
| The second motor car for the Agent to the Governor General cost less than the grant fixed by Government. |                         |                        |                       |                                                          |                                         |
| <i>H.—Loss or Gain by Exchange</i>                                                                       | ..                      | 134                    | +134                  | ..                                                       | +134                                    |
| See paragraph 48, Chapter III of the Report.                                                             |                         |                        |                       |                                                          |                                         |
| <b>Totals</b>                                                                                            |                         |                        |                       |                                                          |                                         |
| { Gross                                                                                                  | 15,89,400               | 15,76,314              | —13,086               | +12,520                                                  | —25,606                                 |
| { Deductions                                                                                             | —1,400                  | —1,440                 | —40                   | ..                                                       | —40                                     |
| { Net                                                                                                    | 15,88,000               | 15,74,874              | —13,126               | +12,520                                                  | —25,646                                 |

(a) Sanctioned on 6th February.

(b) Sanctioned on 16th October.

## ACCOUNT X.—FRONTIER WATCH AND WARD.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reappro-<br>piation, adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                              | Rs.                                     |

## A.—Charges for Levies :

## A. 1.—Chagai

|        |          |          |          |         |         |        |
|--------|----------|----------|----------|---------|---------|--------|
| O.     | 3,39,400 | 3,09,400 | 2,85,647 | -23,753 | -22,220 | -1,533 |
| S. (a) | -30,000  |          |          |         |         |        |

The saving represents a portion of the Agent to the Governor General's Reserve which was not utilised.

## A. 2.—Sibi

|        |          |          |          |      |      |      |
|--------|----------|----------|----------|------|------|------|
| O.     | 2,97,400 | 2,92,400 | 2,91,903 | -497 | -200 | -297 |
| S. (a) | -5,000   |          |          |      |      |      |

A. 3.—Quetta-Pishin . . . 1,80,600 1,80,497 -103 .. -103

A. 4.—Kalat . . . 1,49,800 1,46,569 -3,231 -2,935 -296

Represents allowance of a tribal Sardar which was kept in abeyance.

A. 5.—Loralai . . . 1,85,100 1,84,495 -605 .. -605

A. 6.—Zhob . . . 2,69,100 2,68,010 -1,090 -900 -190

A. 7.—Others . . . 67,500 77,495 +9,995 +15,030 -5,035

Mainly under temporary Levies engaged.

A. 8.—Deduct—Recoveries . -22,700 -16,133 +6,567 +6,600 -33

Due to the abolition of certain Postal Lines and consequent decrease in recovery from the Postal Department on account of share of that Department.

## B.—Zhob Levy Corps :

## B. 1.—Pay of Officers

|        |        |        |        |      |    |      |
|--------|--------|--------|--------|------|----|------|
| O.     | 89,500 | 84,000 | 83,299 | -701 | .. | -701 |
| S. (a) | -5,500 |        |        |      |    |      |

B. 2.—Pay of Establishments . 3,46,100 3,46,743 +643 +2,360 -1,717

B. 3.—Allowances, Honoraria,  
etc. . . 1,69,800 1,62,690 -7,110 -3,350 -3,760

Mainly under house rent and other allowances.

(a) Sanctioned on 6th February.

ACCOUNT X.—FRONTIER WATCH AND WARD—*contd.*

| Major Head and Subhead.                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                    | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <i>B.—Zhoi Levy Corps :—concl'd.</i>                                                                               |                         |                        |                       |                                                        |                                         |
| <i>B. 4.—Supplies and Services</i>                                                                                 |                         |                        |                       |                                                        |                                         |
| <i>O.</i> 4,05,000                                                                                                 | 3,67,000                | 3,44,108               | —22,892               | —16,420                                                | —6,472                                  |
| <i>S. (a)</i> —38,000                                                                                              |                         |                        |                       |                                                        |                                         |
| Mainly under feeding charges (Rs. 6,100) due to decrease in rates and less purchase of stores (Rs. 12,300).        |                         |                        |                       |                                                        |                                         |
| <i>B. 5.—Contingencies</i>                                                                                         | 44,900                  | 47,216                 | +2,316                | +4,300                                                 | —1,984                                  |
| Under-estimated.                                                                                                   |                         |                        |                       |                                                        |                                         |
| <i>B. 6.—Grants-in-aid, Contributions, etc.</i>                                                                    | 3,600                   | 1,800                  | —1,800                | ..                                                     | —1,800                                  |
| Passage contribution for three officers was not debited within the year.                                           |                         |                        |                       |                                                        |                                         |
| <i>C.—Mekran Levy Corps :</i>                                                                                      |                         |                        |                       |                                                        |                                         |
| <i>C. 1.—Pay of Officers</i>                                                                                       |                         |                        |                       |                                                        |                                         |
| <i>O.</i> 23,700                                                                                                   | 19,300                  | 20,107                 | +807                  | +1,000                                                 | —193                                    |
| <i>S. (a)</i> —4,400                                                                                               |                         |                        |                       |                                                        |                                         |
| Partly to adjustment of arrears of pay of an officer.                                                              |                         |                        |                       |                                                        |                                         |
| <i>C. 2.—Pay of Establishments</i>                                                                                 | 1,60,800                | 1,58,141               | —2,659                | —2,000                                                 | —659                                    |
| <i>C. 3.—Allowances, Honoraria, etc.</i>                                                                           | 42,300                  | 41,858                 | —442                  | ..                                                     | —442                                    |
| <i>C. 4.—Supplies and Services</i>                                                                                 | 1,57,100                | 1,58,102               | +1,002                | +2,955                                                 | —1,953                                  |
| <i>C. 5.—Contingencies</i>                                                                                         | 20,000                  | 12,293                 | —7,707                | —7,000                                                 | —707                                    |
| Partly to over-budgeting (Rs. 3,000) and partly to less expenditure under certain items of contingencies.          |                         |                        |                       |                                                        |                                         |
| <i>C. 6.—Grants-in-aid, Contributions, etc.</i>                                                                    | 600                     | 127                    | —473                  | ..                                                     | —473                                    |
| Passage contribution of one officer was not debited during the year.                                               |                         |                        |                       |                                                        |                                         |
| <i>D.—Miscellaneous :</i>                                                                                          |                         |                        |                       |                                                        |                                         |
| <i>D. 1.—Police Expenses</i>                                                                                       | 10,000                  | 9,960                  | —40                   | ..                                                     | —40                                     |
| <i>D. 2.—Intelligence Bureau :</i>                                                                                 |                         |                        |                       |                                                        |                                         |
| <i>D. 2 (1).—Pay of Officers</i>                                                                                   | 18,000                  | 18,000                 | ..                    | ..                                                     | ..                                      |
| <i>D. 2 (2).—Pay of Establishments</i>                                                                             | 7,200                   | 5,562                  | —1,638                | —1,450                                                 | —188                                    |
| <i>D. 2 (3).—Other Charges</i>                                                                                     | 16,500                  | 19,392                 | +2,892                | +3,000                                                 | —108                                    |
| Increased expenditure on travelling allowance owing to transfers and the disturbed condition on the Afghan border. |                         |                        |                       |                                                        |                                         |

(a) Sanctioned on 6th February.

## ACCOUNT X.—FRONTIER WATCH AND WARD—concl'd.

| Major Head and Subhead.                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|----------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|---------------------------------------|
|                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                   |
| <i>D.—Miscellaneous—concl'd.</i>                                     |                              |                             |                       |                                                                         |                                       |
| <i>D. 2 (4).—Grants-in-aid, Con-<br/>tributions, etc.</i>            | 600                          | 800                         | +200                  | +200                                                                    | ..                                    |
| Passage contribution of an officer.                                  |                              |                             |                       |                                                                         |                                       |
| <i>D. 2 (5).—Deduct—Amount<br/>recovered from Army<br/>Estimates</i> | —18,600                      | —18,600                     | ..                    | ..                                                                      | ..                                    |
| <i>D. 3.—Hospital Charges :</i>                                      |                              |                             |                       |                                                                         |                                       |
| <i>D. 3 (1).—Pay of Establish-<br/>ments</i>                         | 10,500                       | 9,721                       | —779                  | —425                                                                    | —354                                  |
| <i>D. 3 (2).—Other Charges</i>                                       | 18,200                       | 18,288                      | +88                   | +905                                                                    | —817                                  |
| <i>E.—Buildings and Communications</i>                               | 33,000                       | 35,291                      | +2,291                | +4,330                                                                  | —2,039                                |

Due to heavy repairs on account of considerable damage done to buildings in Mekran by rains. The final saving represents amount provided for by reappropriations for a set of wireless telegraph for the Zhob Militia which was ultimately not required.

|               |                   |           |           |         |         |         |
|---------------|-------------------|-----------|-----------|---------|---------|---------|
| <i>Totals</i> | <i>Gross</i>      | 29,83,400 | 29,28,114 | —55,286 | —22,820 | —32,466 |
|               | <i>Deductions</i> | —41,300   | —34,733   | +6,567  | +6,600  | —33     |
|               | <i>Net</i>        | 29,42,100 | 28,93,381 | —48,719 | —16,220 | —32,499 |

## ACCOUNT XI.—EDUCATION.

| Major Head and Subhead.                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Savings— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                           | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                     |
| <b>B.—Government Secondary Schools :</b>                                                                                                  |                         |                        |                      |                                                        |                                         |
| B. 1.—Pay of Officers . . . . .                                                                                                           | 16,400                  | 18,561                 | +2,161               | +2,220                                                 | —59                                     |
| Leave salary of one officer for 1928-29 was adjusted.                                                                                     |                         |                        |                      |                                                        |                                         |
| B. 2.—Pay of Establishments . . . . .                                                                                                     | 84,400                  | 75,763                 | —8,632               | —8,340                                                 | —292                                    |
| Mainly to abolition of the Dera Bugti School and the abandonment of the opening of an Agricultural School. See also Subhead J.            |                         |                        |                      |                                                        |                                         |
| B. 3.—Other Charges                                                                                                                       |                         |                        |                      |                                                        |                                         |
| Non-voted . . . . .                                                                                                                       | 1,500                   | 1,806                  | +306                 | +310                                                   | —4                                      |
| Due to more touring.                                                                                                                      |                         |                        |                      |                                                        |                                         |
| Voted . . . . .                                                                                                                           | 16,900                  | 15,220                 | —1,680               | —1,640                                                 | —40                                     |
| See B. 2. Also Subhead J.                                                                                                                 |                         |                        |                      |                                                        |                                         |
| <b>C.—Grants-in-aid to Non-Government Secondary Schools . . . . .</b>                                                                     | 57,300                  | 68,390                 | +11,090              | +11,100                                                | —10                                     |
| Due to payment of special grants-in-aid to certain schools.                                                                               |                         |                        |                      |                                                        |                                         |
| <b>D.—Government Primary Schools :</b>                                                                                                    |                         |                        |                      |                                                        |                                         |
| D. 1.—Pay of Establishments . . . . .                                                                                                     | 76,900                  | 71,697                 | —5,203               | —4,890                                                 | —313                                    |
| See Subhead J.                                                                                                                            |                         |                        |                      |                                                        |                                         |
| D. 2.—Other Charges . . . . .                                                                                                             | 14,300                  | 13,836                 | —464                 | —31                                                    | —154                                    |
| <b>E.—Grants-in-aid to Non-Government Primary Schools . . . . .</b>                                                                       | 10,500                  | 1,353                  | —9,147               | —9,145                                                 | —2                                      |
| See Subhead J.                                                                                                                            |                         |                        |                      |                                                        |                                         |
| <b>F.—Government Special Schools :</b>                                                                                                    |                         |                        |                      |                                                        |                                         |
| F. 1.—Pay of Establishments . . . . .                                                                                                     | 4,500                   | 2,566                  | —1,934               | —1,840                                                 | —94                                     |
| See Sub-head J.                                                                                                                           |                         |                        |                      |                                                        |                                         |
| F. 2.—Other Charges . . . . .                                                                                                             | 15,800                  | 7,630                  | —8,170               | —8,085                                                 | —85                                     |
| See Subhead B. 2 (Account I). See also Subhead J.                                                                                         |                         |                        |                      |                                                        |                                         |
| F. 3.—Establishment charges paid to other Governments, Departments, etc. . . . .                                                          | 300                     | 601                    | +301                 | +420                                                   | —119                                    |
| Under cost of training of teachers.                                                                                                       |                         |                        |                      |                                                        |                                         |
| <b>G.—Grants-in-aid to Non-Government Special Schools . . . . .</b>                                                                       | 9,800                   | 7,663                  | —2,137               | —2,110                                                 | —27                                     |
| Smaller expenditure on account of allowances to trained Mullahs, fewer having qualified themselves and started work. See also Sub-head J. |                         |                        |                      |                                                        |                                         |
| <b>H.—General :</b>                                                                                                                       |                         |                        |                      |                                                        |                                         |
| H. 1.—Inspection :                                                                                                                        |                         |                        |                      |                                                        |                                         |
| H. 1 (1).—Pay of Officers . . . . .                                                                                                       | 8,200                   | 6,890                  | —1,310               | —1,300                                                 | —10                                     |
| See Subhead J.                                                                                                                            |                         |                        |                      |                                                        |                                         |

ACCOUNT XI.—EDUCATION—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappropri-<br>ation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|--------|
|                                                                                                                                                                                                                                                                          | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |        |
| <b>H.—General—concl'd.</b>                                                                                                                                                                                                                                               |                         |                             |                       |                                                             |                                         |        |
| H. 1 (2).—Pay of Establish-<br>ments                                                                                                                                                                                                                                     | 12,900                  | 11,915                      | —985                  | —830                                                        | —155                                    |        |
| H. 1 (3).—Other Charges                                                                                                                                                                                                                                                  | 3,700                   | 4,568                       | +868                  | +880                                                        | —12                                     |        |
| Mainly to increased travelling allowance due to increase in the number of school.                                                                                                                                                                                        |                         |                             |                       |                                                             |                                         |        |
| H. 2.—Scholarships                                                                                                                                                                                                                                                       | 39,000                  | 33,422                      | —5,578                | —5,540                                                      | —38                                     |        |
| Partly to abolition of a Vernacular Middle School and abandonment of the opening of one Agricultural School (Rs. 3,000) and partly to less expenditure on Scholarships in secondary and Primary Schools for want of deserving students (Rs. 2,600). See also Sub-head J. |                         |                             |                       |                                                             |                                         |        |
| H. 3.—Miscellaneous                                                                                                                                                                                                                                                      | 1,200                   | 4,800                       | +3,600                | +3,600                                                      | ..                                      |        |
| Expenditure on account of contribution to certain Libraries.                                                                                                                                                                                                             |                         |                             |                       |                                                             |                                         |        |
| I.—Works                                                                                                                                                                                                                                                                 | 8,400                   | 8,607                       | +207                  | +360                                                        | —153                                    |        |
| J.—Deduct—Probable Savings                                                                                                                                                                                                                                               | —40,000                 | ..                          | +40,000               | +40,000                                                     | ..                                      |        |
| Not fully realised.                                                                                                                                                                                                                                                      |                         |                             |                       |                                                             |                                         |        |
| Total {                                                                                                                                                                                                                                                                  | <i>Non-voted</i>        | 17,900                      | 20,367                | +2,467                                                      | +2,530                                  | —63    |
|                                                                                                                                                                                                                                                                          | <i>Voted</i>            | 3,24,100                    | 3,34,926              | +10,826                                                     | +12,330                                 | —1,504 |

## ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH.

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal adjusted<br>or surrender. + or—. | Remainder<br>un-<br>adjusted<br>+ or—. |
|--------------------------|-------------------------|------------------------|---------------------|-----------------------------------------------------------------------------|----------------------------------------|
|--------------------------|-------------------------|------------------------|---------------------|-----------------------------------------------------------------------------|----------------------------------------|

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

## A.—Medical Establishment :

## A. 1.—Pay of Officers

|                                      |          |        |      |    |      |
|--------------------------------------|----------|--------|------|----|------|
| Non-voted O.                  32,800 | } 17,300 | 17,008 | —292 | .. | —292 |
| S. (a) —15,500                       |          |        |      |    |      |

|                 |        |        |        |        |        |
|-----------------|--------|--------|--------|--------|--------|
| Voted . . . . . | 18,500 | 12,380 | —6,120 | —4,600 | —1,520 |
|-----------------|--------|--------|--------|--------|--------|

Partly to vacancies left unfilled.

|                               |       |       |      |      |     |
|-------------------------------|-------|-------|------|------|-----|
| A. 2.—Pay of Establishments . | 2,400 | 2,113 | —287 | —200 | —87 |
|-------------------------------|-------|-------|------|------|-----|

A. 3.—Allowances and Contin-  
gencies :

|                     |       |       |      |      |     |
|---------------------|-------|-------|------|------|-----|
| Non-voted . . . . . | 3,800 | 4,631 | +831 | +860 | —29 |
|---------------------|-------|-------|------|------|-----|

Due mainly to increased travelling expenses owing to deputation of an officer to Tibet.

|                 |       |       |      |      |    |
|-----------------|-------|-------|------|------|----|
| Voted . . . . . | 4,700 | 4,818 | +118 | +125 | —7 |
|-----------------|-------|-------|------|------|----|

|                                                       |     |     |      |      |      |
|-------------------------------------------------------|-----|-----|------|------|------|
| A. 4.—Grants-in-aid, Contribu-<br>tions, etc. . . . . | 600 | 710 | +110 | +550 | —440 |
|-------------------------------------------------------|-----|-----|------|------|------|

Under passage contribution. The final saving is due to no debit having been raised in respect of one officer as contemplated.

## B.—Hospitals and Dispensaries :

|                                 |       |       |    |    |    |
|---------------------------------|-------|-------|----|----|----|
| B. 1.—Pay of Officers . . . . . | 3,000 | 3,000 | .. | .. | .. |
|---------------------------------|-------|-------|----|----|----|

|                               |          |          |        |        |      |
|-------------------------------|----------|----------|--------|--------|------|
| B. 2.—Pay of Establishments . | 1,37,700 | 1,33,892 | —3,808 | —3,160 | —648 |
|-------------------------------|----------|----------|--------|--------|------|

B. 3.—Allowances, Honoraria,  
etc.

|                     |     |     |      |      |    |
|---------------------|-----|-----|------|------|----|
| Non-voted . . . . . | 500 | 976 | +476 | +480 | —4 |
|---------------------|-----|-----|------|------|----|

Due to under-estimation.

|                 |        |        |      |      |      |
|-----------------|--------|--------|------|------|------|
| Voted . . . . . | 19,200 | 19,825 | +625 | +850 | —225 |
|-----------------|--------|--------|------|------|------|

Due mainly to payment of grain compensation allowance for which no provision was made in the original estimates.

|                                                                                 |        |        |        |        |        |
|---------------------------------------------------------------------------------|--------|--------|--------|--------|--------|
| B. 4.—Cost of Medicines, Diet,<br>Clothing and Bedding of<br>Patients . . . . . | 66,000 | 60,111 | —5,889 | —3,600 | —2,289 |
|---------------------------------------------------------------------------------|--------|--------|--------|--------|--------|

Cost of medical and Surgical Instruments provided for under this subhead, was correctly debited to B. 5.

(a) Sanctioned on 6th February.



ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

| Major Head and Sub head.                                                                                                                                                                                                                                                            | Final<br>Appropriation.    | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender, + or —. | Remainder<br>un-<br>adjusted<br>+ or —. |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|-------------|
|                                                                                                                                                                                                                                                                                     | Rs.                        | Rs.                    | Rs.                   | Rs.                                                                     | Rs.                                     |             |
| <b>B.—Hospitals and Dispensaries—<i>concl'd.</i></b>                                                                                                                                                                                                                                |                            |                        |                       |                                                                         |                                         |             |
| B. 5.—Furniture and Apparatus . . . . .                                                                                                                                                                                                                                             | 8,000                      | 11,559                 | +3,559                | +3,610                                                                  | —51                                     |             |
| <i>See B-4.</i>                                                                                                                                                                                                                                                                     |                            |                        |                       |                                                                         |                                         |             |
| B. 6.—Other Expenses . . . . .                                                                                                                                                                                                                                                      | 20,000                     | 21,779                 | +1,779                | +2,500                                                                  | —721                                    |             |
| The increase is mainly due to (i) influx of trans-frontier people owing to disturbed conditions in Afghanistan as well as indigent persons having migrated to Quetta from Sind on account of the Cholera epidemic (Rs. 1,200) and increased expenditure on warm clothing (Rs. 500). |                            |                        |                       |                                                                         |                                         |             |
| B. 7.—Grants-in-aid to Hospitals and Dispensaries . . . . .                                                                                                                                                                                                                         | 19,700                     | 21,628                 | +1,928                | +1,950                                                                  | —22                                     |             |
| Represents a special grant to the Mission Hospital and the Municipal Dispensary, Quetta.                                                                                                                                                                                            |                            |                        |                       |                                                                         |                                         |             |
| B. 8.— <i>Deduct</i> —Amount recovered from the North-Western Railway and Nushki Town Fund . . . . .                                                                                                                                                                                | —7,000                     | —6,972                 | +28                   | ..                                                                      | +28                                     |             |
| <b>C.—Mental Hospital . . . . .</b>                                                                                                                                                                                                                                                 | <b>5,000</b>               | <b>4,888</b>           | <b>—112</b>           | <b>—100</b>                                                             | <b>—12</b>                              |             |
| <b>D.—Medical Colleges and Schools—<br/>Amounts paid to other Governments, Departments, etc. . . . .</b>                                                                                                                                                                            | <b>3,400</b>               | <b>3,219</b>           | <b>—181</b>           | <b>—3,400</b>                                                           | <b>+3,219</b>                           |             |
| The final excess was due to an unexpected debit raised by the Punjab Government after the close of the year. That Government had previously intimated in March 1930 that no debit would be raised, when the saving was reappropriated.                                              |                            |                        |                       |                                                                         |                                         |             |
| <b>E.—Medical—Works . . . . .</b>                                                                                                                                                                                                                                                   | <b>700</b>                 | <b>198</b>             | <b>—502</b>           | <b>—500</b>                                                             | <b>—2</b>                               |             |
| Due to certain provision wrongly made here. <i>See</i> Sub-head E.—Account XIII.                                                                                                                                                                                                    |                            |                        |                       |                                                                         |                                         |             |
| <b>F.—Public Health Establishment :</b>                                                                                                                                                                                                                                             |                            |                        |                       |                                                                         |                                         |             |
| F 1.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                | 6,000                      | 7,335                  | +1,335                | +1,370                                                                  | —35                                     |             |
| Under leave salary.                                                                                                                                                                                                                                                                 |                            |                        |                       |                                                                         |                                         |             |
| F. 2.—Other Charges . . . . .                                                                                                                                                                                                                                                       | 3,800                      | 5,099                  | +1,299                | +1,450                                                                  | —151                                    |             |
| Partly to increased travelling expenses on account of transfers and partly to purchase of a greater quantity of vaccine lymph.                                                                                                                                                      |                            |                        |                       |                                                                         |                                         |             |
| <b>G.—Grants-in-aid for Public Health Purposes . . . . .</b>                                                                                                                                                                                                                        | <b>5,000</b>               | <b>5,000</b>           | <b>..</b>             | <b>..</b>                                                               | <b>..</b>                               |             |
| <b>H.—Public Health Works . . . . .</b>                                                                                                                                                                                                                                             | <b>200</b>                 | <b>117</b>             | <b>—83</b>            | <b>—50</b>                                                              | <b>—33</b>                              |             |
| <b>Totals</b> {                                                                                                                                                                                                                                                                     | <i>Non-voted</i> . . . . . | <b>25,200</b>          | <b>26,325</b>         | <b>+1,125</b>                                                           | <b>+1,890</b>                           | <b>—765</b> |
|                                                                                                                                                                                                                                                                                     | Gross . . . . .            | 3,20,300               | 3,13,961              | —6,339                                                                  | —3,755                                  | —2,584      |
|                                                                                                                                                                                                                                                                                     | Deductions . . . . .       | —7,000                 | —6,972                | +28                                                                     | ..                                      | +28         |
|                                                                                                                                                                                                                                                                                     | Net . . . . .              | 3,13,300               | 3,06,989              | —6,311                                                                  | —3,755                                  | —2,556      |

## ACCOUNT XIII—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

| Major Head and Subhead.                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +.<br>Saving — | Net reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted + or —. |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------|---------------------------------|
|                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                              | Rs.                             |
| <b>A.—Agriculture—Experimental Farms :</b>                                                                                             |                         |                        |                       |                                                  |                                 |
| A. 1.—Pay of Establishments .                                                                                                          | 8,600                   | 10,705                 | +2,105                | +2,150                                           | —45                             |
| Under temporary establishments.                                                                                                        |                         |                        |                       |                                                  |                                 |
| A. 2.—Other Charges . . .                                                                                                              | 7,500                   | 6,925                  | —575                  | —565                                             | —10                             |
| Curtailment of contingent expenditure.                                                                                                 |                         |                        |                       |                                                  |                                 |
| <b>B.—Agriculture—Expenditure in connection with the visitation of Locusts</b>                                                         |                         |                        |                       |                                                  |                                 |
| O. . . . .                                                                                                                             | 28,000                  | 33,406                 | +5,406                | +6,500                                           | —1,094                          |
| S. (a) 28,000 } . . . . .                                                                                                              |                         |                        |                       |                                                  |                                 |
| A smaller supplementary grant was asked for as it was possible to meet the balance of the expenditure out of savings within the Grant. |                         |                        |                       |                                                  |                                 |
| <b>C.—Agriculture — Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show . . .</b>                                       | 4,300                   | 4,270                  | —30                   | —30                                              | ..                              |
| <b>D.—Veterinary Charges :</b>                                                                                                         |                         |                        |                       |                                                  |                                 |
| D. 1.—Superintendence                                                                                                                  |                         |                        |                       |                                                  |                                 |
| —Pay of Officers . . . . .                                                                                                             | 5,400                   | 5,400                  | ..                    | ..                                               | ..                              |
| D. 2.—Subordinate Establishments :                                                                                                     |                         |                        |                       |                                                  |                                 |
| D. 2. (1).—Pay of Establishments . . . . .                                                                                             | 32,000                  | 31,780                 | —220                  | +45                                              | —265                            |
| D. 2. (2).—Other Charges . . . . .                                                                                                     | 19,500                  | 17,970                 | —1,530                | —1,365                                           | —165                            |
| Economy in contingent expenditure                                                                                                      |                         |                        |                       |                                                  |                                 |
| D. 3.—Hospitals and Dispensaries :                                                                                                     |                         |                        |                       |                                                  |                                 |
| D. 3. (1).—Pay of Establishments . . . . .                                                                                             | 2,900                   | 2,653                  | —247                  | —220                                             | —27                             |
| D. 3 (2).—Other Charges . . . . .                                                                                                      | 20,000                  | 16,770                 | —3,230                | —2,560                                           | —670                            |
| Partly to the smaller purchase of medicines (Rs. 2,300) and partly to savings in the feeding charges of animals (Rs. 800).             |                         |                        |                       |                                                  |                                 |
| <b>E.—Agricultural Works . . . . .</b>                                                                                                 | 800                     | 1,228                  | +428                  | +500                                             | —72                             |
| See Sub-head E.—Account XII.                                                                                                           |                         |                        |                       |                                                  |                                 |
| <b>F.—Museum :</b>                                                                                                                     |                         |                        |                       |                                                  |                                 |
| F. 1.—Pay of Establishments . . . . .                                                                                                  | 5,200                   | 4,418                  | —782                  | —775                                             | —7                              |
| F. 2.—Grants-in-aid . . . . .                                                                                                          | 1,400                   | 2,055                  | +655                  | +655                                             | ..                              |
| A special grant was made to the Museum.                                                                                                |                         |                        |                       |                                                  |                                 |

(a) Voted by the Legislative Assembly on 18th February.

ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*concl'd.*

| Major Head and Sub head.                                                                                                                                                                                  | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>Reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>F.—Museum—<i>concl'd.</i></b>                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| F. 3.—Other Charges . . .                                                                                                                                                                                 | ..                           | 4                           | +4                    | +20                                                         | —16                                     |
| <b>G.—Exploration of Coal, Petroleum<br/>and Minerals :</b>                                                                                                                                               |                              |                             |                       |                                                             |                                         |
| G. 1.—Pay of Establishments .                                                                                                                                                                             | 3,800                        | 3,520                       | —280                  | —230                                                        | —50                                     |
| G. 2.—Other Charges . . .                                                                                                                                                                                 | 600                          | 538                         | —62                   | ..                                                          | —62                                     |
| <b>H.—Provincial Statistics and other<br/>Miscellaneous Departments :</b>                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| H. 2.—Examinations . . .                                                                                                                                                                                  | 2,000                        | 1,355                       | —645                  | —635                                                        | —10                                     |
| The saving is due to the change in system whereby honoraria to Examiners in Government Service for certain examinations are adjusted under the Major heads to which the pay of the Examiners are charged. |                              |                             |                       |                                                             |                                         |
| <b>H. 3.—Boiler Factory and Elec-<br/>tricity Inspection :</b>                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| H. 3. (1).—Pay of Officers .                                                                                                                                                                              | 12,560                       | 12,227                      | —273                  | —270                                                        | —3                                      |
| H. 3. (2).—Pay of Establish-<br>ments . . .                                                                                                                                                               | 1,000                        | 1,264                       | +264                  | +270                                                        | —6                                      |
| H. 3. (3).—Other Charges .                                                                                                                                                                                | 3,500                        | 6,874                       | +3,374                | +3,440                                                      | —66                                     |
| Partly to under-estimation (Rs. 2,000) and partly to expenditure on Stores which were ordered in 1928-29 having been received during 1929-30 (Rs. 1,700).                                                 |                              |                             |                       |                                                             |                                         |
| <b>Total . . .</b>                                                                                                                                                                                        | <u>1,59,000</u>              | <u>1,63,362</u>             | <u>+4,362</u>         | <u>+6,930</u>                                               | <u>—2,568</u>                           |

## ACCOUNT XIV.—Miscellaneous.

| Major Head and Subhead:                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Miscellaneous Compensations :</b>                                                                                                                       |                              |                             |                       |                                                             |                                         |
| A. 1.—Quit Rents . . . . .                                                                                                                                    | 1,51,500                     | 1,51,500                    | ..                    | ..                                                          | ..                                      |
| A. 2.—Other Compensations                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                           | 30,000                       | 30,000                      | ..                    | ..                                                          | ..                                      |
| Voted . . . . .                                                                                                                                               | 2,400                        | 2,044                       | —356                  | —350                                                        | —6                                      |
| <b>B.—Durbar Presents and Allowances<br/>to Vakeels . . . . .</b>                                                                                             | 56,000                       | 55,436                      | —564                  | —530                                                        | —34                                     |
| <b>C.—Donations for Charitable Purposes<br/>and Charges on account of Euro-<br/>pean Vagrants . . . . .</b>                                                   | 1,400                        | 1,592                       | +192                  | +200                                                        | —8                                      |
| A fluctuating item.                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| <b>D.—Grants-in-aid . . . . .</b>                                                                                                                             | 10,000                       | 7,200                       | —2,800                | —2,800                                                      | ..                                      |
| Expenditure on account of contributions sanctioned out of this grant for "Litera-<br>ture" and "Hospitals" was booked under Accounts XI and XII respectively. |                              |                             |                       |                                                             |                                         |
| <b>E.—Unforeseen Charges . . . . .</b>                                                                                                                        | 1,500                        | ..                          | —1,500                | —1,500                                                      | ..                                      |
| See remarks against D.                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>F.—Other Charges . . . . .</b>                                                                                                                             | 11,200                       | 14,650                      | +3,450                | +3,480                                                      | —30                                     |
| Represents irrecoverable temporary loans written off.                                                                                                         |                              |                             |                       |                                                             |                                         |
| <b>Totals</b> { Non-voted . . . . .                                                                                                                           | 1,81,500                     | 1,81,500                    | ..                    | ..                                                          | ..                                      |
| Voted . . . . .                                                                                                                                               | 82,500                       | 80,922                      | —1,578                | —1,500                                                      | —78                                     |

## IMPORTANT COMMENTS.

*General.*

The voted saving during 1929-30 represents 1.08 per cent. of the final Grant against 1.86 per cent. in the previous year. The non-voted saving during the year under report represents 1.23 per cent. of the final appropriation against an excess of 0.34 per cent. in the preceding year. These results indicate improvement in budgeting and control.

**2. Sub-head A.-11 (voted), Account VII.—**

Expenditure on Police clothing in the Baluchistan Administration is not debited direct to the grant. The procedure is that a certain scale of expenditure, based on the sanctioned strength of the force, is authorised for the provision of police clothing and provision is made in accordance with this scale. The provision is, as a rule, transferred to a personal ledger account the balance of which does not lapse from year to year. The Superintendent of Police concerned draws on this personal ledger account whenever he has to pay for any police clothing. A similar procedure is in force under the Delhi Administration but not in Central India, where cost of clothing is debited direct to the Police grant. The general question of the suitability of the system in force in Baluchistan and Delhi is under consideration.

*Misappropriation of Government Money.*

**3.** A clerk in an office misappropriated Government money aggregating Rs. 1,195 obtained by the encashment of certain cash orders and a cheque during the months of March and April, 1929. The amount misappropriated was fully repaid by the clerk who was tried by a court of law, convicted and sentenced to nominal imprisonment (until the rising of the court) and a fine. As regards the departmental action taken, the clerk was allowed to retire from Government service on an invalid pension.

The defalcation was rendered possible mainly owing to the lack of supervision on the part of the Head of the office, who, it was contended, was overworked at the time owing to the Afghan disturbances. He was, however, warned by the local Administration.

*Fruit Farm Experimental Station, Quetta.*

**4.** A *pro forma* Account for the year 1929-30 has been appended to the Appropriation Account for this Grant with the necessary certificate.

The Account has not been cast in a strictly commercial form as the question of the treatment of the Farm as a commercial concern has, it is understood, not yet been decided by the Government of India.

The Account shows a loss of Rs. 6,955 as compared with a Loss of Rs. 8,453 in 1928-29. The local Administration has promised to submit a report to the Government of India on the working of the Farm.

## PRO FORMA ACCOUNT OF THE FRUIT FARM (EXPERIMENT STATION), QUETTA, for the years 1923-29 and 1929-30.

Dr.

| Particulars.                                                          | Amount<br>1928-29. |  | Amount<br>1929-30. |  |
|-----------------------------------------------------------------------|--------------------|--|--------------------|--|
|                                                                       | Rs.                |  | Rs.                |  |
| 1. To Operating balance—Cost of Crates and Punnets in stock . . . . . | 506                |  | 483                |  |
| 2. To Pay of Permanent Establishment . . . . .                        | 4,041              |  | 4,064              |  |
| 3. To Pay of Temporary Establishment . . . . .                        | ..                 |  | 2,602              |  |
| 4. To Pay of Temporary Non-Pensionable Establishment . . . . .        | 3,861              |  | 3,830              |  |
| 5. To Travelling and other Allowances . . . . .                       | 605                |  | 5-7                |  |
| 6. To Contingencies—                                                  |                    |  |                    |  |
| (a) Temporary Labour . . . . .                                        | 2,433              |  | 2,301              |  |
| (b) Stock and Labour . . . . .                                        | 597                |  | 533                |  |
| (c) Tools and Plant . . . . .                                         | 2,211              |  | 769                |  |
| (d) Feed and Upkeep of Live Stock . . . . .                           | 566                |  | 630                |  |
| (e) Manure . . . . .                                                  | ..                 |  | 72                 |  |
| (f) Irrigation Charges . . . . .                                      | 1,268              |  | 1,336              |  |
| (g) Furniture . . . . .                                               | 156                |  | 241                |  |
| (h) Printing and Stationery . . . . .                                 | 5                  |  | 11                 |  |
| (i) Hot and cold weather charges . . . . .                            | 105                |  | 102                |  |
| (j) Warm clothing . . . . .                                           | ..                 |  | 240                |  |
| (k) Books and Publications . . . . .                                  | 81                 |  | 4                  |  |
| (l) Postage and Telegram charges . . . . .                            | 35                 |  | 25                 |  |
| (m) Miscellaneous . . . . .                                           | 51                 |  | 134                |  |
| (n) Packing material and forwarding charges . . . . .                 | 19                 |  | ..                 |  |
| (o) Petty Works and Repairs . . . . .                                 | 1,739              |  | ..                 |  |
| 7. To Indirect charges . . . . .                                      | 1,010              |  | 1,716              |  |
| Totals . . . . .                                                      | 19,289             |  | 19,814             |  |

| Particulars.                                                                                                                  | Amount<br>1928-29. |  | Amount<br>1929-30. |  |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------|--|--------------------|--|
|                                                                                                                               | Rs.                |  | Rs.                |  |
| 1. By (a) sale proceeds of punnets and crates . . . . .                                                                       | 39                 |  | 158                |  |
| (b) Profit on sale of punnets and crates . . . . .                                                                            | 49                 |  | ..                 |  |
| 2. By sale proceeds of Flowers . . . . .                                                                                      | 375                |  | 375                |  |
| 3. By sale proceeds of Fodder . . . . .                                                                                       | 259                |  | 200                |  |
| 4. By sale proceeds of Fruit . . . . .                                                                                        | 713                |  | 3,464              |  |
| 5. By sale proceeds of Vegetables . . . . .                                                                                   | 5,605              |  | 3,296              |  |
| 6. By sale proceeds of Nursery Plants . . . . .                                                                               | 3,047              |  | 4,810              |  |
| 7. By sale proceeds of Bulletins . . . . .                                                                                    | 10                 |  | 2                  |  |
| 8. By sale proceeds of Miscellaneous Produce . . . . .                                                                        | 10                 |  | 43                 |  |
| 9. By Packing charges and profit on packing material, purchased for packing fruit and nursery plants to outstations . . . . . | 62                 |  | 209                |  |
| 10. By Cost of punnets and crates in hand . . . . .                                                                           | 467                |  | 309                |  |
| 11. By sale of Irrigation water . . . . .                                                                                     | 200                |  | ..                 |  |
| 12. Net Loss for the year . . . . .                                                                                           | 8,453              |  | 6,955              |  |
| Totals . . . . .                                                                                                              | 19,289             |  | 19,814             |  |

Certified that such figures, as are susceptible of check from the records of this office, have been checked and found correct.

SUJAN SINGH UBERAO,

Assistant Revenue Commissioner in Baluchistan.

S. RATNAM,

Assistant Accountant General, Central Revenues.

## GRANT NO. 78.—DELHI.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the DELHI ADMINISTRATION.

| Accounts.                                       |                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net reappro-<br>priation, adjusted<br>withdrawal or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|-------------------------------------------------|--------------------|-------------------------|------------------------|---------------------|-------------------------------------------------------------------|----------------------------------------|
|                                                 |                    | Rs.                     | Rs.                    | Rs.                 | Rs.                                                               | Rs.                                    |
| Account I.—Direct Demands on the Revenue . . .  | { Gross . . .      | 4,59,800                | 4,58,853               | —937                | +8,820                                                            | —9,757                                 |
|                                                 | { Deductions . . . | —3,500                  | —3,500                 | ..                  | ..                                                                | ..                                     |
|                                                 | { Net . . .        | 4,56,300                | 4,55,363               | —937                | +8,820                                                            | —9,757                                 |
| Account II.—General Administration . . .        | { Non-voted . . .  | 73,500                  | 73,410                 | —90                 | —89                                                               | —1                                     |
|                                                 | { Voted . . .      | 3,16,200                | 3,06,571               | —9,629              | —3,174                                                            | —6,455                                 |
| Account III.—Administration of Justice . . .    | { Non-voted . . .  | 29,400                  | 29,789                 | +389                | +1,600                                                            | —1,211                                 |
|                                                 | { Voted . . .      | 2,33,400                | 2,26,776               | —6,624              | +10,530                                                           | —17,154                                |
| Account IV.—Jails and Convict Settlements . . . | { Non-voted . . .  | 1,800                   | 1,800                  | ..                  | ..                                                                | ..                                     |
|                                                 | { Voted . . .      | 1,46,400                | 1,49,182               | +2,782              | +600                                                              | +2,182                                 |
| Account V.—Police . . .                         | { Non-voted . . .  | 46,900                  | 48,674                 | +1,774              | +1,712                                                            | +62                                    |
|                                                 | { Voted . . .      | 9,55,900                | 9,46,406               | —9,494              | —2,300                                                            | —7,194                                 |

## Important variations under Individual Accounts.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Subhead A. 1 (2).—The excess of Rs. 4,538 was due to institution of suits against lease holders of Nazul Lands.

## ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Subhead E.—The saving of Rs. 9,872 against the grant of Rs. 46,000 was due to less payments on account of diet and road money to witnesses than anticipated.

## ACCOUNT IV.—JAILS, ETC.

Subhead A. 4.—The excess of Rs. 9,273 was due to the increased expenditure under Miscellaneous Services and Supplies. It is stated that as certain liabilities were not intimated, the excess remained uncovered.

## ACCOUNT V.—POLICE.

Subhead A. 4.—Voted.—The excess of Rs. 9,157 was mainly due to purchase of Motor cars (Rs. 2,700), and police and military arrangements on the occasion of Bakr-Id. (Rs. 6,400).

| Accounts.                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>iation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                        | Rs.                                     |
| Account VI.—Education . . . .       | 9,80,500                | 9,40,083               | —40,417               | —8,775                                                     | —31,642                                 |
| Account VII.—Medical:               |                         |                        |                       |                                                            |                                         |
| { Non-voted . . . .                 | 38,500                  | 38,876                 | + 376                 | + 383                                                      | —7                                      |
| { Voted { Gross . . . .             | 5,00,300                | 5,18,047               | + 17,747              | + 30,700                                                   | —12,953                                 |
| { Deductions . . . .                | —300                    | —350                   | —50                   | ..                                                         | —50                                     |
| { Net . . . .                       | 5,00,000                | 5,17,697               | + 17,697              | + 30,700                                                   | —13,003                                 |
| Account VIII.—Public Health . . . . |                         |                        |                       |                                                            |                                         |
| { Non-voted . . . .                 | 36,100                  | 31,219                 | —4,881                | —4,881                                                     | ..                                      |
| { Voted . . . .                     | 1,66,300                | 1,52,911               | —13,389               | —12,200                                                    | —1,189                                  |
| Account IX.—Other Expenditure Heads |                         |                        |                       |                                                            |                                         |
| { Non-voted { Gross . . . .         | 42,100                  | 43,240                 | + 1,140               | + 1,275                                                    | —135                                    |
| { Deductions . . . .                | —1,200                  | —1,200                 | ..                    | ..                                                         | ..                                      |
| { Net . . . .                       | 40,900                  | 42,040                 | + 1,140               | + 1,275                                                    | —135                                    |
| { Voted . . . .                     | 4,79,000                | 4,44,975               | —34,025               | —24,201                                                    | —9,824                                  |
| Totals { Non-voted { Gross . . . .  | 2,68,300                | 2,67,008               | —1,292                | ..                                                         | —1,292                                  |
| { Deductions . . . .                | —1,200                  | —1,200                 | ..                    | ..                                                         | ..                                      |
| { Net . . . .                       | 2,67,100                | 2,65,808               | —1,292                | ..                                                         | —1,292                                  |
| { Voted { Gross . . . .             | 42,37,800               | 41,43,814              | —93,986               | ..                                                         | —93,986                                 |
| { Deductions . . . .                | —3,800                  | —3,850                 | —50                   | ..                                                         | —50                                     |
| { Net . . . .                       | 42,34,000               | 41,39,964              | —94,036               | ..                                                         | —94,036                                 |

## Important variations under Individual Accounts—concl'd.

## ACCOUNT VI.—EDUCATION.

Subheads B. 1 and B. 2.—The appropriations of Rs. 9,500 and Rs. 1,200 under the subhead respectively remained unutilised as the Government High School, Delhi, was not raised to the standard of an Intermediate College.

Subhead F. 1.—The excess of Rs. 47,799 over the original grant of Rs. 1,40,000 was mainly due to the payment of some grants-in-aid (Rs. 45,100) having been correctly adjusted under this head instead of under Subhead F. 2, where the provision was originally made.

Subhead F. 2.—The large saving of Rs. 92,709 against the grant of Rs. 1,07,700 was mainly due to (i) a wrong provision of Rs. 45,100 under this subhead instead of under subhead F. 1 and (ii) to the reason that a school could not apply for building grant, for which a provision of Rs. 50,000 was made, probably owing to paucity of funds at its disposal.

## ACCOUNT VII.—MEDICAL.

Subhead C.—The excess of Rs. 26,804 over the original grant of Rs. 3,35,500 was mainly due to the payment to the Lady Hardinge Medical College, of Rs. 44,000 on account of erection of a new building for the X-Ray and Electro-Therapeutic Department instead of Rs. 21,000 provided for the purchase of a radium.

## ACCOUNT VIII.—PUBLIC HEALTH.

Subhead B. 1.—Voted.—The saving of Rs. 12,206 against the grant of Rs. 73,000 was due to the payment of less grants-in-aid than originally estimated.

## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Subhead H. 2.—The saving of Rs. 13,494 against the grant of Rs. 75,200 was due to less expenditure on copying agency etc. (Rs. 9,989), and on rents, rates and taxes. (Rs. 5,505).



## ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

| Major Head and Subhead.                                                                                                                                                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                            | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—Land Revenue :</b>                                                                                                                                                   |                         |                        |                       |                                                        |                                         |
| A. 1.—Charges of Administration :                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| A. 1 (1).—Pay of Establishments . . . . .                                                                                                                                  | 16,500                  | 15,523                 | —977                  | ..                                                     | —977                                    |
| A. 1 (2).—Other Charges . . . . .                                                                                                                                          | 9,600                   | 14,138                 | + 4,538               | + 8,000                                                | —3,462                                  |
| Excess under law charges due to the institution of suits against lease holders of Nazul Lands. The reappropriation of Rs. 7,000 sanctioned on 31st March proved excessive. |                         |                        |                       |                                                        |                                         |
| A. 2.— <i>Deduct.</i> —Amount recovered from P. W. D. . . . .                                                                                                              | —3,500                  | —3,500                 | ..                    | ..                                                     | ..                                      |
| A. 3.—Land Records :                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| A. 3. (1) Pay of Establishments . . . . .                                                                                                                                  | 32,300                  | 31,245                 | —1,055                | ..                                                     | —1,055                                  |
| A. 3. (2).—Other Charges . . . . .                                                                                                                                         | 3,500                   | 4,106                  | + 606                 | + 1,000                                                | —394                                    |
| Mainly due to the payment of grain compensation allowance                                                                                                                  |                         |                        |                       |                                                        |                                         |
| A. 4.—Works . . . . .                                                                                                                                                      | 5,000                   | 4,725                  | —275                  | ..                                                     | —275                                    |
| <b>B.—Excise :</b>                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| B. 1.—Assignments and Compensations . . . . .                                                                                                                              | 3,12,500                | 3,12,394               | —106                  | ..                                                     | —106                                    |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                      | 10,900                  | 9,701                  | —1,199                | ..                                                     | —1,199                                  |
| B. 3.—Other Charges . . . . .                                                                                                                                              | 45,000                  | 43,882                 | —1,118                | ..                                                     | —1,118                                  |
| Reduced payments for excise rewards.                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| <b>C.—Stamps :</b>                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| C. 1.—Pay of Establishments . . . . .                                                                                                                                      | 700                     | 659                    | —41                   | ..                                                     | —41                                     |
| C. 2.—Other Charges . . . . .                                                                                                                                              | 9,300                   | 8,967                  | —333                  | —300                                                   | —33                                     |
| <b>D.—Forest :</b>                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| D. 1.—Pay of Establishments . . . . .                                                                                                                                      | 6,300                   | 5,500                  | —800                  | —800                                                   | ..                                      |
| Scholarship provided under this head were correctly debitable to D. 2.                                                                                                     |                         |                        |                       |                                                        |                                         |
| D. 2.—Other Charges . . . . .                                                                                                                                              | 4,000                   | 4,115                  | + 115                 | + 800                                                  | —635                                    |
| See D. 1. The reappropriation of Rs. 800 sanctioned on 31st March proved excessive.                                                                                        |                         |                        |                       |                                                        |                                         |
| <b>E.—Registration :</b>                                                                                                                                                   |                         |                        |                       |                                                        |                                         |
| E. 1.—Pay of Establishments . . . . .                                                                                                                                      | 4,100                   | 3,693                  | —407                  | ..                                                     | —407                                    |
| E. 2.—Other Charges . . . . .                                                                                                                                              | 100                     | 215                    | + 115                 | + 120                                                  | —5                                      |
| Due to binding charges of indices <del>not originally</del> contemplated.                                                                                                  |                         |                        |                       |                                                        |                                         |
| <b>Totals . . . . .</b>                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| { Gross . . . . .                                                                                                                                                          | 4,59,800                | 4,58,863               | —937                  | + 8,820                                                | —9,757                                  |
| { Deductions . . . . .                                                                                                                                                     | —3,500                  | —3,500                 | ..                    | ..                                                     | ..                                      |
| { Net . . . . .                                                                                                                                                            | 4,56,300                | 4,55,363               | —937                  | + 8,820                                                | —9,757                                  |

## ACCOUNT II—GENERAL ADMINISTRATION.

| Major Head and Subhead.                                                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net reappro-<br>priation,<br>wit. drawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|-----------------------------------------------------------|-----------------------------------------|
|                                                                                                                        | Rs.                          | Rs.                         | Rs.                 | Rs.                                                       | Rs.                                     |
| —Chief Commissioner :                                                                                                  |                              |                             |                     |                                                           |                                         |
| A. 1.—Pay of Officers :                                                                                                |                              |                             |                     |                                                           |                                         |
| <i>Non-voted.</i>                                                                                                      | 36,000                       | 36,000                      | ..                  | ..                                                        | ..                                      |
| Voted . . . . .                                                                                                        | 12,000                       | 9,000                       | —3,000              | —3,000                                                    | ..                                      |
| A. 2.—Pay of Establishments.                                                                                           | 39,200                       | 37,772                      | —1,428              | —1,300                                                    | —128                                    |
| A. 3.—Allowances, Honoraria, Etc.                                                                                      |                              |                             |                     |                                                           |                                         |
| <i>Non-voted</i>                                                                                                       | 7,100                        | 6,714                       | —386                | —385                                                      | —1                                      |
| Voted . . . . .                                                                                                        | 10,500                       | 10,948                      | +448                | +1,060                                                    | —612                                    |
| A. 4.—Grants-in-aid, Contribu-<br>tions, Etc. . . . .                                                                  | 600                          | 600                         | ..                  | ..                                                        | ..                                      |
| C.—Local Fund Audit Charges Paid to<br>the Audit Department . . . .                                                    | 5,400                        | 5,338                       | —62                 | ..                                                        | —62                                     |
| D.—District Administration :                                                                                           |                              |                             |                     |                                                           |                                         |
| D. 1.—Pay of Officers :                                                                                                |                              |                             |                     |                                                           |                                         |
| <i>Non-voted</i> O. 30,700 }<br>S. (a) —4,400 }                                                                        | 26,300                       | 26,095                      | —205                | —205                                                      | ..                                      |
| Voted . . . . .                                                                                                        | 61,000                       | 52,482                      | —8,518              | —8,800                                                    | +282                                    |
| D. 2.—Pay of Establishments . .                                                                                        | 1,24,800                     | 1,24,596                    | —204                | +1,700                                                    | —1,904                                  |
| D. 3.—Allowances, Honoraria,<br>Etc. :                                                                                 |                              |                             |                     |                                                           |                                         |
| <i>Non-voted</i> . . . . .                                                                                             | 2,900                        | 3,067                       | +167                | +167                                                      | ..                                      |
| Voted                                                                                                                  |                              |                             |                     |                                                           |                                         |
| O. 13,800 }<br>S. (b) 3,800 }                                                                                          | 17,600                       | 15,077                      | —2,523              | ..                                                        | —2,523                                  |
| Due to less touring.                                                                                                   |                              |                             |                     |                                                           |                                         |
| D. 4.—Contingen-<br>cies . . . . .                                                                                     |                              |                             |                     |                                                           |                                         |
| O. 40,200 }<br>S. (b) 2,500 }                                                                                          | 42,700                       | 49,252                      | +6,552              | +7,000                                                    | —448                                    |
| Mainly on account of purchase and repair of furniture (Rs. 2,886) and Miscellaneous<br>contingent charges (Rs. 2,289). |                              |                             |                     |                                                           |                                         |

(a) Sanctioned on 11th January.  
(b) Voted by the Legislative Assembly on 15th February.

ACCOUNT II—GENERAL ADMINISTRATION—*concl'd.*

| Major Head and Subhead.                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| D.—District Administration— <i>concl'd.</i>               |                         |                        |                       |                                                        |                                         |
| D. 5.—Grants-in-aid. Contributions, Etc.                  | 600                     | 934                    | +334                  | +334                                                   | ..                                      |
| Passage contribution of an officer was adjusted.          |                         |                        |                       |                                                        |                                         |
| E.—Expenses connected with<br>Elections for Legislatures  |                         |                        |                       |                                                        |                                         |
| O. ..                                                     | 3,000                   | 1,940                  | —1,060                | ..                                                     | —1,060                                  |
| S. (b) 3,000                                              |                         |                        |                       |                                                        |                                         |
| The estimate proved excessive.                            |                         |                        |                       |                                                        |                                         |
| F.—Miscellaneous . . . . .                                | ..                      | 166                    | +166                  | +166                                                   | ..                                      |
| On rewards for extinguishing the fire in the Sadar Bazar. |                         |                        |                       |                                                        |                                         |
| Totals {                                                  |                         |                        |                       |                                                        |                                         |
| Non-voted . . . . .                                       | 73,500                  | 73,410                 | —90                   | —89                                                    | —1                                      |
| Voted . . . . .                                           | 3,16,200                | 3,06,571               | —9,629                | —3,174                                                 | —6,455                                  |

(b) Voted by the Legislative Assembly on 18th February.

## ACCOUNT III—ADMINISTRATION OF JUSTICE.

| Major Head and Subhead.                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation, adjusted<br>withdrawal or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                               | Rs.                          | Rs.                         | Rs.                   | Rs.                                                               | Rs.                                     |
| A.—High Courts and Chief Courts . . .                                                                                         | 40,100                       | 36,000                      | —4,100                | —4,100                                                            | ..                                      |
| Due to the adjustment of the cost of training of Judicial Officers in Commercial Law under subhead C. 4.                      |                              |                             |                       |                                                                   |                                         |
| B.—Law Officers :                                                                                                             |                              |                             |                       |                                                                   |                                         |
| B. 1.—Pay of Officers . . .                                                                                                   | 12,000                       | 12,000                      | ..                    | ..                                                                | ..                                      |
| B. 2.—Other Charges . . .                                                                                                     |                              |                             |                       |                                                                   |                                         |
| O. 4,900 } . . .                                                                                                              | 6,900                        | 8,483                       | +1,583                | +2,000                                                            | —417                                    |
| S. (a)2,000 }                                                                                                                 |                              |                             |                       |                                                                   |                                         |
| Due to law charges in special unforeseen cases.                                                                               |                              |                             |                       |                                                                   |                                         |
| C.—Civil and Sessions Courts :                                                                                                |                              |                             |                       |                                                                   |                                         |
| C. 1.—Pay of Officers :                                                                                                       |                              |                             |                       |                                                                   |                                         |
| Non-voted . . .                                                                                                               | 28,500                       | 29,123                      | +623                  | +1,662                                                            | —1,039                                  |
| Voted . . .                                                                                                                   | 32,400                       | 35,462                      | +3,062                | +4,600                                                            | —1,538                                  |
| Due to the appointment of an additional sub-Judge.                                                                            |                              |                             |                       |                                                                   |                                         |
| C. 2.—Pay of Establishments                                                                                                   |                              |                             |                       |                                                                   |                                         |
| O. 49,100 } . . .                                                                                                             | 50,000                       | 53,653                      | +3,653                | +7,100                                                            | —3,447                                  |
| S. (a)900 }                                                                                                                   |                              |                             |                       |                                                                   |                                         |
| Additional Staff was appointed.                                                                                               |                              |                             |                       |                                                                   |                                         |
| C. 3.—Grants-in-aid, Contribu-<br>tions, etc. . . .                                                                           | 600                          | 600                         | ..                    | +71                                                               | —71                                     |
| C. 4.—Establishment Charges<br>Paid to Other Govern-<br>ments, Departments, Etc.                                              | ..                           | 4,223                       | +4,223                | +4,300                                                            | —77                                     |
| See subhead A.                                                                                                                |                              |                             |                       |                                                                   |                                         |
| C. 5.—Other Charges                                                                                                           |                              |                             |                       |                                                                   |                                         |
| Non-voted . . .                                                                                                               | 300                          | 66                          | —234                  | —136                                                              | —98                                     |
| Under travelling allowances                                                                                                   |                              |                             |                       |                                                                   |                                         |
| Voted O. 12,100 } . . .                                                                                                       | 15,300                       | 12,510                      | —2,790                | —600                                                              | —2,190                                  |
| S. (a) 3,200 }                                                                                                                |                              |                             |                       |                                                                   |                                         |
| Mainly under contingencies. The supplementary grant, based on anticipated increased expenditure, was only partially required. |                              |                             |                       |                                                                   |                                         |

(a) Voted by the Legislative Assembly on 18th February.

ACCOUNT III—ADMINISTRATION OF JUSTICE—*concl'd.*

| Major Head and Subhead.                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                           | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                     |
| D.—Court of Small Causes :                                                                                                                |                         |                        |                      |                                                        |                                         |
| D. 1.—Pay of Officers . . .                                                                                                               | 13,800                  | 13,009                 | —791                 | +5,700                                                 | —6,491                                  |
| The re-appropriation was sanctioned to meet the leave salary of a sub-Judge, but the anticipated debit was not raised.                    |                         |                        |                      |                                                        |                                         |
| D. 2.—Pay of Establishments . . .                                                                                                         | 12,900                  | 12,430                 | —470                 | ..                                                     | —470                                    |
| D. 3.—Other Charges . . .                                                                                                                 | 2,000                   |                        |                      |                                                        |                                         |
| O. . . . .                                                                                                                                |                         |                        |                      |                                                        |                                         |
| S. (a) 2,000 } . . .                                                                                                                      | 4,000                   | 2,878                  | —1,122               | ..                                                     | —1,122                                  |
| Mainly due to economy in contingent expenditure. The supplementary grant of Rs. 2,000 sanctioned on 18th February 1930 proved to be high. |                         |                        |                      |                                                        |                                         |
| E.—Criminal Courts . . . . .                                                                                                              | 46,000                  | 36,128                 | —9,872               | —8,470                                                 | —1,402                                  |
| Mainly under diet and road money to witnesses.                                                                                            |                         |                        |                      |                                                        |                                         |
| Totals { Non-voted . . . . .                                                                                                              | 29,400                  | 29,789                 | +389                 | +1,600                                                 | —1,211                                  |
| { Voted . . . . .                                                                                                                         | 2,33,400                | 2,26,776               | —6,624               | +10,530                                                | —17,154                                 |

(a) Voted by the Legislative Assembly on 18th February.

## ACCOUNT IV—JAILS AND CONVICT SETTLEMENTS.

| Major Head and Subhead.                                                                                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>A.—Jails :</b>                                                                                                       |                              |                             |                       |                                                          |                                         |
| A. 1.— <i>Pay of Officers</i> . . . . .                                                                                 |                              |                             |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                                                                                              | 1,800                        | 1,800                       | ..                    | ..                                                       | ..                                      |
| Voted . . . . .                                                                                                         | ..                           | 1,129                       | +1,129                | +1,200                                                   | —71                                     |
| A post of Jailor was converted into that of Deputy Superintendent.                                                      |                              |                             |                       |                                                          |                                         |
| A. 2.—Pay of Establishments                                                                                             | 30,100                       | 26,011                      | —4,089                | —2,100                                                   | —1,989                                  |
| Partly as explained under A. 1.                                                                                         |                              |                             |                       |                                                          |                                         |
| A. 3.—Allowances, Honoraria,<br>Etc. . . . .                                                                            | 4,500                        | 5,131                       | +631                  | +1,500                                                   | —869                                    |
| Mostly under travelling and grain compensation allowances.                                                              |                              |                             |                       |                                                          |                                         |
| A. 4.—Supplies and Services .                                                                                           |                              |                             |                       |                                                          |                                         |
| O. 87,300 } .                                                                                                           | 96,300                       | 1,05,573                    | +9,273                | ..                                                       | +9,273                                  |
| S. (a) 9,000 } .                                                                                                        |                              |                             |                       |                                                          |                                         |
| Under Miscellaneous services and supplies. Certain liabilities were not intimated, hence the excess remained uncovered. |                              |                             |                       |                                                          |                                         |
| A. 5.—Contingencies . . . . .                                                                                           | 7,000                        | 5,656                       | —1,344                | ..                                                       | —1,344                                  |
| Mainly under Petty construction and repairs.                                                                            |                              |                             |                       |                                                          |                                         |
| <b>B.—Jail Manufacture</b> . . . . .                                                                                    | 8,500                        | 5,682                       | —2,818                | ..                                                       | —2,818                                  |
| Mainly under purchase of raw materials.                                                                                 |                              |                             |                       |                                                          |                                         |
| <b>Totals</b> { <i>Non-voted</i> . . . . .                                                                              | 1,800                        | 1,800                       | ..                    | ..                                                       | ..                                      |
| Voted . . . . .                                                                                                         | 1,46,400                     | 1,49,182                    | +2,782                | +600                                                     | +2,182                                  |
| (a) Voted by the Legislative Assembly on 18th February.                                                                 |                              |                             |                       |                                                          |                                         |

## ACCOUNT V—POLICE.

| Major Head and Subhead                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>A.—District Executive Force—District Police :</b>                                                                              |                         |                        |                       |                                                          |                                         |
| <b>A. 1.—Pay of Officers :</b>                                                                                                    |                         |                        |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                                                                                                        | 30,800                  | 33,303                 | +2,503                | +2,503                                                   | ..                                      |
| Due to appointment of a special officer.                                                                                          |                         |                        |                       |                                                          |                                         |
| Voted O. 17,700 } . . . . .                                                                                                       | 19,800                  | 19,222                 | —578                  | ..                                                       | —578                                    |
| S. (a)2,100 }                                                                                                                     |                         |                        |                       |                                                          |                                         |
| <b>A. 2.—Pay of Establishments :</b>                                                                                              |                         |                        |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                                                                                                        | 6,400                   | 5,542                  | —858                  | —858                                                     | ..                                      |
| Voted O. 5,48,900 } . . . . .                                                                                                     | 5,52,300                | 5,39,421               | —21,879               | —19,600                                                  | —2,279                                  |
| S. (a)3,40 }                                                                                                                      |                         |                        |                       |                                                          |                                         |
| <b>A. 3.—Grants-in-aid, Contributions, Etc. :</b>                                                                                 |                         |                        |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                                                                                                        | 1,200                   | 1,442                  | +242                  | +242                                                     | ..                                      |
| Due to the adjustment of passage contribution of certain officers not contemplated originally.                                    |                         |                        |                       |                                                          |                                         |
| Voted . . . . .                                                                                                                   | 29,500                  | 34,955                 | +5,455                | +5,600                                                   | —145                                    |
| Under clothing and equipment charges owing to increase in strength.                                                               |                         |                        |                       |                                                          |                                         |
| <b>A. 4.—Other Charges :</b>                                                                                                      |                         |                        |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                                                                                                        | 8,500                   | 8,387                  | —113                  | —175                                                     | +62                                     |
| Voted O. 2,64,800 } . . . . .                                                                                                     | 2,77,600                | 2,86,757               | +9,157                | +10,200                                                  | —1,043                                  |
| S. (a)12,800 }                                                                                                                    |                         |                        |                       |                                                          |                                         |
| Mainly due to purchase of motor car (Rs. 2,700) and police and Military arrangements on the occasion of the Bakr-Id. (Rs. 6,400). |                         |                        |                       |                                                          |                                         |
| <b>B.—Railway Police—Charges paid to the Punjab Government . . . . .</b>                                                          | 72,700                  | 71,901                 | —799                  | +1,500                                                   | —2,299                                  |
| The reappropriation sanctioned on 5th March proved unnecessary.                                                                   |                         |                        |                       |                                                          |                                         |
| <b>C.—Police Training Schools . . . . .</b>                                                                                       | 4,000                   | 3,150                  | —850                  | ..                                                       | —850                                    |
| Fewer students selected for training than anticipated.                                                                            |                         |                        |                       |                                                          |                                         |
| <b>Totals</b> { <i>Non-voted</i> . . . . .                                                                                        | 46,900                  | 48,674                 | +1,774                | +1,712                                                   | +62                                     |
| Voted . . . . .                                                                                                                   | 9,55,900                | 9,46,406               | —9,494                | —2,300                                                   | —7,194                                  |

(a) Voted by the Legislative Assembly on 18th February.

## ACCOUNT VI—EDUCATION.

| Major Head and Subhead.                                                                                                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
| Rs.                                                                                                                                                                                                                                  | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| A.—Grants-in-aid to Delhi University.                                                                                                                                                                                                | 1,00,000                     | 1,00,000                    | ..                    | ..                                                          | ..                                      |
| B.—Arts Colleges :                                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| B. 1.—Pay of Officers . . . . .                                                                                                                                                                                                      | 9,500                        | ..                          | —9,500                | ..                                                          | —9,500                                  |
| The scheme of raising the Government High School, Delhi, to the standard of an Intermediate college was deferred.                                                                                                                    |                              |                             |                       |                                                             |                                         |
| B. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                | 1,200                        | ..                          | —1,200                | —1,200                                                      | ..                                      |
|                                                                                                                                                                                                                                      | See B. 1.                    |                             |                       |                                                             |                                         |
| C.—Government Professional Colleges :                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| C. 2.—Establishment Charges<br>paid to other Govern-<br>ments, Departments, Etc.                                                                                                                                                     | 3,900                        | 2,344                       | —1,556                | ..                                                          | —1,556                                  |
| The debit on account of training of students at Lahore was less than estimated.                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| D.—Grants-in-aid to Non-Government<br>Arts Colleges . . . . .                                                                                                                                                                        | 1,29,500                     | 1,36,575                    | +7,075                | +7,075                                                      | ..                                      |
| Due to payment of more grants.                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| E.—Government Secondary Schools :                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| E. 1.—Pay of Officers . . . . .                                                                                                                                                                                                      | 10,000                       | 7,468                       | —2,532                | —2,000                                                      | —532                                    |
| E. 2.—Pay of Establishments :                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| Rs.                                                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |
| O. 46,900 } . . . . .                                                                                                                                                                                                                | 47,400                       | 45,680                      | —1,720                | ..                                                          | —1,720                                  |
| S. (a) 500 }                                                                                                                                                                                                                         |                              |                             |                       |                                                             |                                         |
| E. 3.—Other Charges :                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| O. 30,100 } . . . . .                                                                                                                                                                                                                | 31,600                       | 30,444                      | —1,156                | +1,000                                                      | —2,156                                  |
| S. (a) 1,500 }                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| The supplementary grant was only partially required. The reappropriation of Rs. 1,000 sanctioned on 31st March also proved unnecessary.                                                                                              |                              |                             |                       |                                                             |                                         |
| F.—Grants-in-aid to Non-Government<br>Secondary Schools :                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| F. 1.—Recurring Grants . . . . .                                                                                                                                                                                                     | 1,40,000                     | 1,87,799                    | +47,799               | +49,100                                                     | —1,301                                  |
| Rs. 45,100 originally provided by mistake under F. 2 debited to this head.                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| F. 2.—Building and other Non-<br>Recurring Grants . . . . .                                                                                                                                                                          | 1,07,700                     | 14,991                      | —92,709               | —89,546                                                     | —3,163                                  |
| Due to (i)—non-utilisation of the provision made for the grant payable to a school for construction of its building, as the grant was not applied for probably owing to the paucity of school funds (Rs. 50,000). and (ii) See F. I. |                              |                             |                       |                                                             |                                         |



ACCOUNT VI—EDUCATION—*concl'd.*

| Major Head and Subhead.                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>G.—Grants-in-aid to Local Bodies for Secondary Education . . .</b>                                        | 63,700                  | 73,291                 | +9,591                | +9,591                                              | ..                                 |
| Due to the award of more grants.                                                                             |                         |                        |                       |                                                     |                                    |
| <b>H.—Grants-in-aid to Non-Government Primary Schools . . .</b>                                              | 10,000                  | 12,090                 | +2,090                | +3,046                                              | —956                               |
| A Grant-in-aid not provided for was paid.                                                                    |                         |                        |                       |                                                     |                                    |
| <b>I.—Grants-in-aid to Local Bodies for Primary Education</b>                                                |                         |                        |                       |                                                     |                                    |
| 1. 1.—Recurring Grants . . .                                                                                 | 1,91,900                | 2,04,461               | +12,561               | +13,909                                             | —1,348                             |
| Due to the award of more grants,                                                                             |                         |                        |                       |                                                     |                                    |
| 1. 2.—Non-Recurring Grants . . .                                                                             | 23,300                  | 23,850                 | +550                  | +3,000                                              | —2,450                             |
| A certain grant-in-aid was increased. The reappropriation of Rs. 3,000 sanctioned on 18th March proved high. |                         |                        |                       |                                                     |                                    |
| <b>J.—Other Charges . . .</b>                                                                                | 1,000                   | 1,000                  | .                     | ..                                                  | ..                                 |
| <b>K.—Government Special Schools :</b>                                                                       |                         |                        |                       |                                                     |                                    |
| K. 1.—Pay of Establishments                                                                                  | 23,100                  | 22,980                 | —120                  | +280                                                | —400                               |
| K. 2.—Other Charges . . .                                                                                    | 18,200                  | 14,437                 | —3,763                | —280                                                | —3,483                             |
| Economy in connection with the 5-year Programme.                                                             |                         |                        |                       |                                                     |                                    |
| <b>L.—General :</b>                                                                                          |                         |                        |                       |                                                     |                                    |
| L. 1.—Inspection :                                                                                           |                         |                        |                       |                                                     |                                    |
| L. 1 (1).—Pay of Officers . . .                                                                              | 13,300                  | 11,048                 | —2,252                | —2,200                                              | —52                                |
| L. 1 (2).—Pay of Establishments . . .                                                                        | 11,200                  | 11,226                 | +26                   | +50                                                 | —24                                |
| L. 1 (3).—Other Charges . . .                                                                                | 5,100                   | 7,194                  | +2,094                | +2,100                                              | —6                                 |
| Under (i) cost of furniture and books (Rs. 1,540) and (ii) travelling allowance (Rs 554).                    |                         |                        |                       |                                                     |                                    |
| L. 2. —Scholarships . . .                                                                                    | 20,500                  | 15,538                 | —4,962                | —4,400                                              | —562                               |
| Less award of scholarships.                                                                                  |                         |                        |                       |                                                     |                                    |
| L. 3.—Miscellaneous :                                                                                        |                         |                        |                       |                                                     |                                    |
| L. 3 (1).—Pay of Establishments . . .                                                                        | 4,200                   | 6,118                  | +1,918                | +2,000                                              | —82                                |
| Mainly under medical inspection of schools in connection with 5-year Programme of Education.                 |                         |                        |                       |                                                     |                                    |
| L. 3 (2).—Other Charges . . .                                                                                | 14,200                  | 11,549                 | —2,651                | —300                                                | —2,351                             |
| Mainly under medical inspection of Schools.                                                                  |                         |                        |                       |                                                     |                                    |
| <b>Totals . . .</b>                                                                                          | <u>9,80,500</u>         | <u>9,40,083</u>        | <u>—40,417</u>        | <u>—8,775</u>                                       | <u>—31,642</u>                     |

## ACCOUNT VII—MEDICAL.

| Major Head and Subhead.                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal +<br>or surrender. | Remainder<br>un-<br>adjusted +<br>or —. |
|----------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |
| <b>A.—Medical Establishments :</b>                                                     |                              |                             |                       |                                                            |                                         |
| A. 1.—Pay of Officers :                                                                |                              |                             |                       |                                                            |                                         |
| Non-voted O. 40,700 }<br>S. (a) —7,000 }                                               | 33,700                       | 33,937                      | +237                  | +240                                                       | —3                                      |
| Voted . . . . .                                                                        | 19,500                       | 19,193                      | —307                  | ..                                                         | —307                                    |
| A. 2.—Pay of Establishments                                                            | 4,500                        | 3,872                       | —628                  | ..                                                         | —628                                    |
| A post remained vacant.                                                                |                              |                             |                       |                                                            |                                         |
| A. 3.—Allowances and Contin-<br>gencies :                                              |                              |                             |                       |                                                            |                                         |
| Non-voted . . . . .                                                                    | 3,600                        | 3,726                       | +126                  | +130                                                       | —4                                      |
| Voted . . . . .                                                                        | 4,900                        | 5,334                       | +434                  | +1,460                                                     | —1,026                                  |
| Due to more touring. The reappropriation of Rs. 1,340 sanctioned in March proved high. |                              |                             |                       |                                                            |                                         |
| A. 4.—Grants-in-aid, Contribu-<br>tions, etc. . . . .                                  | 1,200                        | 1,213                       | +13                   | +13                                                        | ..                                      |
| <b>B.—Hospitals and Dispensaries :</b>                                                 |                              |                             |                       |                                                            |                                         |
| B. 1.—Pay of Officers . . . . .                                                        | 10,800                       | 9,549                       | —1,251                | —1,200                                                     | —51                                     |
| B. 2.—Pay of Establishments                                                            | 5,600                        | 4,621                       | —979                  | ..                                                         | —979                                    |
| B. 3.—Allowances, etc. . . . .                                                         | 2,000                        | 1,154                       | —846                  | ..                                                         | —846                                    |
| Due to less touring.                                                                   |                              |                             |                       |                                                            |                                         |
| B. 4.—Cost of Medicines, Diet<br>of patients and Appara-<br>tus . . . . .              | 25,000                       | 19,992                      | —5,008                | —3,000                                                     | —2,008                                  |
| Mainly under cost of Medicines.                                                        |                              |                             |                       |                                                            |                                         |
| B. 5.—Other Expenses . . . . .                                                         | 42,000                       | 42,087                      | +87                   | +3,600                                                     | —3,513                                  |
| The reappropriation sanctioned in March proved excessive.                              |                              |                             |                       |                                                            |                                         |
| B. 6.—Grants-in-aid to Medi-<br>cal Institutions . . . . .                             | 18,700                       | 21,700                      | +3,000                | +3,000                                                     | ..                                      |
| Due to the payment of a special Grant-in-aid.                                          |                              |                             |                       |                                                            |                                         |

ACCOUNT VII—MEDICAL—*concl'd.*

| Major Head and Subhead.                                                                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |         |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|---------|---------|
|                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |         |         |
| <b>B.—Hospitals and Dispensaries—<i>concl'd.</i></b>                                                                                                  |                         |                        |                       |                                                        |                                         |         |         |
| B. 7.—Establishment Charges<br>paid to other Govern-<br>ments, Departments, Etc.                                                                      | 10,000                  | 10,000                 | ..                    | ..                                                     | ..                                      |         |         |
| B. 8.— <i>Deduct</i> —Amount debited<br>to other Departments                                                                                          | —300                    | —350                   | —50                   | ..                                                     | —50                                     |         |         |
| <b>C.—Grants-in-aid for Medical purposes</b>                                                                                                          | 3,35,500                | 3,62,304               | +26,804               | +26,840                                                | —36                                     |         |         |
| Mainly to payment of a building grant of Rs. 44,000 to the Lady Hardinge Medical College instead of a grant of Rs. 21,000 for radium. See Note below. |                         |                        |                       |                                                        |                                         |         |         |
| <b>D.—Medical Colleges and Schools ..</b>                                                                                                             | 21,800                  | 18,241                 | —3,559                | ..                                                     | —3,559                                  |         |         |
| Overestimated under cost of tuition of students.                                                                                                      |                         |                        |                       |                                                        |                                         |         |         |
|                                                                                                                                                       |                         |                        |                       |                                                        |                                         |         |         |
| Total {                                                                                                                                               | Non-voted . . .         | 38,500                 | 38,876                | +376                                                   | +383                                    | —7      |         |
|                                                                                                                                                       | Voted {                 | Gross . . .            | 5,00,300              | 5,18,047                                               | +17,747                                 | +30,700 | —12,953 |
|                                                                                                                                                       |                         | Deductions . . .       | —300                  | —350                                                   | —50                                     | ..      | —50     |
|                                                                                                                                                       |                         | Net . . .              | 5,00,000              | 5,17,697                                               | +17,697                                 | +30,700 | —13,003 |

## NOTE.

Subhead C.—Grant-in-aid to the Lady Hardinge Medical College and Hospital, Delhi.—The Government of India, Department of Education, Health and Lands have given the assurance that the grant-in-aid paid to the Lady Hardinge Medical College and Hospital during 1929-30 was properly spent and that the conditions of the grant were fulfilled.

## ACCOUNT VIII—PUBLIC HEALTH.

| Major Head and Subhead.                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal + or —<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|--------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                  | Rs.                                                                | Rs.                                     |
| <b>A.—Public Health Establishment :</b>                                                                                                                                                        |                              |                             |                      |                                                                    |                                         |
| <i>A. 1.—Pay of Officers . . .</i>                                                                                                                                                             | 18,000                       | 18,000                      | ..                   | ..                                                                 | ..                                      |
| <i>A. 2.—Pay of Establishments. . .</i>                                                                                                                                                        | 7,000                        | 7,691                       | + 691                | + 700                                                              | —9                                      |
| Mainly due to the payment of special pay to the Sanitary Superintendent.                                                                                                                       |                              |                             |                      |                                                                    |                                         |
| <i>A. 3.—Grants-in-aid, Contribu-<br/>tions, etc.</i>                                                                                                                                          |                              |                             |                      |                                                                    |                                         |
| <i>Non-voted . . . . .</i>                                                                                                                                                                     | 800                          | 600                         | —200                 | —200                                                               | ..                                      |
| Provision made for the passage contribution for a period of leave was not utilised.                                                                                                            |                              |                             |                      |                                                                    |                                         |
| <i>Voted . . . . .</i>                                                                                                                                                                         | 9,000                        | 6,400                       | —2,600               | —2,600                                                             | ..                                      |
| Due to award of less grants.                                                                                                                                                                   |                              |                             |                      |                                                                    |                                         |
| <i>A. 4.—Other Charges</i>                                                                                                                                                                     |                              |                             |                      |                                                                    |                                         |
| <i>Non-voted . . . . .</i>                                                                                                                                                                     | 4,300                        | 3,357                       | —943                 | —943                                                               | ..                                      |
| Due to less touring.                                                                                                                                                                           |                              |                             |                      |                                                                    |                                         |
| <i>Voted . . . . .</i>                                                                                                                                                                         | 600                          | 1,344                       | + 744                | + 900                                                              | —156                                    |
| Under travelling allowance of the Sanitary Superintendent.                                                                                                                                     |                              |                             |                      |                                                                    |                                         |
| <i>A. 5 —Establishment Charges<br/>paid to other Govern-<br/>ments, Departments, etc.</i>                                                                                                      | 50,000                       | 50,000                      | ..                   | ..                                                                 | ..                                      |
| <b>B.—Grants-in-aid for Public Health<br/>purposes :</b>                                                                                                                                       |                              |                             |                      |                                                                    |                                         |
| <i>B. 1.—Grants-in-aid, Contribu-<br/>tions, Etc.:</i>                                                                                                                                         |                              |                             |                      |                                                                    |                                         |
| <i>Non-voted . . . . .</i>                                                                                                                                                                     | 13,000                       | 9,262                       | —3,738               | —3,738                                                             | ..                                      |
| Due to non-payment of the liability of Government under Section 12, Joint Water Board Act, for a certain period as the cost of production of water was less than 3 annas per thousand gallons. |                              |                             |                      |                                                                    |                                         |
| <i>Voted . . . . .</i>                                                                                                                                                                         | 73,000                       | 60,794                      | —12,206              | —11,500                                                            | —706                                    |
| Due to award of less grants.                                                                                                                                                                   |                              |                             |                      |                                                                    |                                         |
| <b>C.—Expenses in connection with Epi-<br/>demic Diseases :</b>                                                                                                                                |                              |                             |                      |                                                                    |                                         |
| <i>C. 1.—Pay of Establishments.</i>                                                                                                                                                            | 3,700                        | 3,569                       | —131                 | ..                                                                 | —131                                    |
| <i>C. 2.—Other Charges</i>                                                                                                                                                                     |                              |                             |                      |                                                                    |                                         |
| <i>O. 12,200</i>                                                                                                                                                                               | 12,600                       | 12,396                      | —204                 | ..                                                                 | —204                                    |
| <i>S. (a) 400</i>                                                                                                                                                                              |                              |                             |                      |                                                                    |                                         |

(a) Voted by the Legislative Assembly on 18th February.

ACCOUNT VIII—PUBLIC HEALTH—*concl'd.*

| Major Head and Subhead.                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| D.—Bacteriological Laboratory:                                                                                                    |                              |                             |                       |                                                             |                                         |
| D. 1.—Pay of Establishments                                                                                                       | 3,900                        | 4,188                       | +288                  | +300                                                        | —12                                     |
| Due to payment of officiating pay to the substitute appointed in place of the Sub<br>Assistant Surgeon who had gone for training. |                              |                             |                       |                                                             |                                         |
| D. 2.—Other Charges . . .                                                                                                         | 6,500                        | 6,529                       | +29                   | ..                                                          | +29                                     |
| Totals { <i>Non-voted</i> . . .                                                                                                   | 36,100                       | 31,219                      | —4,881                | —4,881                                                      | ..                                      |
| { <i>Voted</i> . . .                                                                                                              | 1,66,300                     | 1,52,911                    | —13,389               | —12,200                                                     | —1,189                                  |

## ACCOUNT IX—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                             | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Irrigation—Nazafgarh Jhil</b>                                                                                                         | 5,000                        | 2,119                       | —2,881                | —2,000                                                      | —881                                    |
| Repairs not required due to paucity of rains                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>B.—Ecclesiastical :</b>                                                                                                                  |                              |                             |                       |                                                             |                                         |
| <b>B. 1.—Pay of Officers.</b>                                                                                                               |                              |                             |                       |                                                             |                                         |
| <i>O.</i> 14,400 }                                                                                                                          | 13,500                       | 13,357                      | —143                  | —143                                                        | ..                                      |
| <i>S. (a)</i> —900 }                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>B. 2.—Pay of Establishments</b>                                                                                                          | 300                          | 300                         | ..                    | ..                                                          | ..                                      |
| <b>B. 3.—Grants-in-aid</b>                                                                                                                  | 400                          | 400                         | ..                    | ..                                                          | ..                                      |
| <b>B. 4.—Other Charges</b>                                                                                                                  | 6,900                        | 6,319                       | —581                  | —526                                                        | —55                                     |
| <b>B. 5.—Deduct.—Recoveries</b>                                                                                                             | —1,200                       | —1,200                      | ..                    | ..                                                          | ..                                      |
| <b>C.—Political :</b>                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <b>C. 1.—Pay of Officers.</b>                                                                                                               |                              |                             |                       |                                                             |                                         |
| <i>O.</i> 11,200 }                                                                                                                          | 8,200                        | 8,452                       | +252                  | +252                                                        | ..                                      |
| <i>S. (b)</i> —3,000 }                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <b>C. 2.—Pay of Establishments</b>                                                                                                          | 700                          | ..                          | —700                  | —700                                                        | ..                                      |
| No charges were incurred as originally anticipated.                                                                                         |                              |                             |                       |                                                             |                                         |
| <b>C. 3.—Other Charges.</b>                                                                                                                 | 2,100                        | 3,598                       | +1,298                | +1,360                                                      | —62                                     |
| Mainly due to the transfer of certain scholarships from the Punjab and the grant of special scholarships to members of the Ex-Royal family. |                              |                             |                       |                                                             |                                         |
| <b>C. 4.—Grants-in-aid, Contributions, Etc.</b>                                                                                             | ..                           | 748                         | +748                  | +764                                                        | —16                                     |
| No expenditure anticipated on account of the Political Probationers.                                                                        |                              |                             |                       |                                                             |                                         |
| <b>D.—Agriculture :</b>                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <b>D. 1.—Pay of Officers</b>                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>O.</i> 9,000 }                                                                                                                           | 8,400                        | 8,183                       | —217                  | —217                                                        | ..                                      |
| <i>S. (b)</i> —600 }                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>D. 2.—Pay of Establishments</b>                                                                                                          |                              |                             |                       |                                                             |                                         |
| <i>O.</i> 13,800 }                                                                                                                          | 14,900                       | 14,638                      | —262                  | ..                                                          | —262                                    |
| <i>S. (c)</i> 1,100 }                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <b>D. 3.—Grants-in-aid</b>                                                                                                                  | 24,200                       | 26,490                      | +2,290                | +2,732                                                      | —442                                    |
| Due to the payment of grant to Municipal Committee, Delhi, for improvement of gardens.                                                      |                              |                             |                       |                                                             |                                         |
| <b>D. 4.—Other Charges.</b>                                                                                                                 |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i>                                                                                                                            | 1,600                        | 2,083                       | +483                  | +485                                                        | —2                                      |
| Due to more touring.                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <i>Voted. O.</i> 14,600 }                                                                                                                   | 15,200                       | 8,625                       | —6,575                | —5,348                                                      | —1,227                                  |
| <i>S. (c)</i> 600 }                                                                                                                         |                              |                             |                       |                                                             |                                         |
| Mainly due to less expenditure on medicines and instruments owing to the season having been rather healthy.                                 |                              |                             |                       |                                                             |                                         |

(a) Sanctioned on 22nd March.

(b) Sanctioned on 11th January.

(c) Voted by the Legislative Assembly on 18th February.

ACCOUNT IX—OTHER EXPENDITURE HEADS—*concl'd.*

| Major Head and Subhead.                                                                                                          | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |         |        |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|---------|--------|
|                                                                                                                                  | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs                                      |         |        |
| <b>E.—Industries :</b>                                                                                                           |                              |                             |                      |                                                             |                                         |         |        |
| E. 1.—Pay of Establishments                                                                                                      | 16,200                       | 16,191                      | --9                  | +300                                                        | —309                                    |         |        |
| E. 3.—Other Charges . . . . .                                                                                                    | 11,800                       | 10,908                      | —892                 | +700                                                        | —1,592                                  |         |        |
| Smaller purchases of raw materials for the Industrial School. The reappropriation sanctioned on 6th December proved unnecessary. |                              |                             |                      |                                                             |                                         |         |        |
| <b>F.—Other Miscellaneous Departments:</b>                                                                                       |                              |                             |                      |                                                             |                                         |         |        |
| F. 1.—Inspector of Boilers :                                                                                                     |                              |                             |                      |                                                             |                                         |         |        |
| F. 1 (1).—Pay of Officers . . . . .                                                                                              | 2,400                        | 2,400                       | ..                   | ..                                                          | ..                                      |         |        |
| F. 1 (2).—Other Charges . . . . .                                                                                                | 600                          | 600                         | ..                   | ..                                                          | ..                                      |         |        |
| F. 2.—Inspector of Factories . . . . .                                                                                           | 300                          | ..                          | —300                 | —300                                                        | ..                                      |         |        |
| No expenditure was incurred.                                                                                                     |                              |                             |                      |                                                             |                                         |         |        |
| F. 3.—Examinations . . . . .                                                                                                     | ..                           | 186                         | +186                 | +186                                                        | ..                                      |         |        |
| Travelling allowance to a non-official member of a Committee for the Selection of candidates for State Railway Service.          |                              |                             |                      |                                                             |                                         |         |        |
| <b>H.—Miscellaneous Charges :</b>                                                                                                |                              |                             |                      |                                                             |                                         |         |        |
| H. 1.—Grants-in-aid                                                                                                              |                              |                             |                      |                                                             |                                         |         |        |
| O. 3,12,000 } . . . . .                                                                                                          | 3,13,200                     | 3,03,112                    | —10,088              | —9,800                                                      | —288                                    |         |        |
| S. (a) 1,200 } . . . . .                                                                                                         | 75,200                       | 59,706                      | —15,494              | —10,671                                                     | —4,823                                  |         |        |
| H. 2.—Other Expenditure . . . . .                                                                                                |                              |                             |                      |                                                             |                                         |         |        |
| Due to less work in copying agency , etc. (Rs. 9,989) and to less expenditure on rents rates and taxes (Rs. 5,505).              |                              |                             |                      |                                                             |                                         |         |        |
| Totals {                                                                                                                         | Non-voted {                  | Gross . . . . .             | 42,100               | 43,240                                                      | +1,140                                  | +1,275  | —135   |
|                                                                                                                                  |                              | Deductions . . . . .        | —1,200               | —1,200                                                      | ..                                      | ..      | ..     |
|                                                                                                                                  |                              | Net . . . . .               | 40,900               | 42,040                                                      | +1,140                                  | +1,275  | —135   |
|                                                                                                                                  |                              | Voted . . . . .             | 4,79,000             | 4,44,975                                                    | —34,025                                 | —24,201 | —9,824 |

(a) Voted by the Legislative Assembly on 18th February.

## GRANT No. 79—AJMER-MERWARA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

| Accounts.                                        | Final<br>Appropriation. | Actual<br>Ex-<br>penditure. | Excess +<br>Savings—. | Net reap-<br>propriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------|-------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                  | Rs.                     | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <b>Account I.—Direct Demand on the Revenue :</b> |                         |                             |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                       | 3,000                   | 3,000                       | ..                    | ..                                                       | ..                                      |
| Voted { Gross . . . . .                          | 2,61,500                | 2,65,811                    | +4,311                | +6,020                                                   | —1,709                                  |
| { Deductions . . . . .                           | —7,000                  | —6,928                      | +72                   | +70                                                      | +2                                      |
| { Net . . . . .                                  | 2,54,500                | 2,58,883                    | +4,383                | +6,090                                                   | —1,707                                  |
| <b>Account II.—General Administration :</b>      |                         |                             |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                       | 45,100                  | 43,467                      | —1,633                | —1,400                                                   | —233                                    |
| Voted . . . . .                                  | 1,14,900                | 1,11,331                    | —3,569                | —5,040                                                   | +1,471                                  |
| <b>Account III.—Police :</b>                     |                         |                             |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                       | 14,540                  | 14,276                      | —264                  | —140                                                     | —124                                    |
| Voted . . . . .                                  | 3,56,600                | 3,54,932                    | —1,668                | +1,000                                                   | —2,668                                  |
| <b>Account IV.—Education :</b>                   |                         |                             |                       |                                                          |                                         |
|                                                  | 4,30,800                | 4,16,844                    | —13,956               | —3,450                                                   | —10,506                                 |
| <b>Account V.—Other Expenditure Heads :</b>      |                         |                             |                       |                                                          |                                         |
| <i>Non-voted</i> . . . . .                       | 42,600                  | 40,761                      | —1,839                | +1,510                                                   | —3,379                                  |
| Voted . . . . .                                  | 3,22,200                | 3,19,352                    | —2,848                | +1,400                                                   | —4,248                                  |
| <b>Totals</b>                                    |                         |                             |                       |                                                          |                                         |
| { <i>Non-voted</i> . . . . .                     | 1,05,140                | 1,01,504                    | —3,736                | ..                                                       | —3,736                                  |
| { Voted { Gross . . . . .                        | 14,86,000               | 14,68,270                   | —17,730               | —70                                                      | —17,660                                 |
| { Deductions . . . . .                           | —7,000                  | —6,928                      | +72                   | +70                                                      | +2                                      |
| { Net . . . . .                                  | 14,79,000               | 14,61,342                   | —17,658               | ..                                                       | —17,658                                 |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT II.—GENERAL ADMINISTRATION.

Subhead A 2.—The excess of Rs. 2,343 over the original appropriation of Rs. 2,500 was due to the expenditure in connection with His Excellency the Viceroy's visit to Ajmer having been classified as *Voted* and debited to Major head "22—General Administration"

## ACCOUNT IV.—EDUCATION.

Subhead E.—The saving of Rs. 22,460 was due mainly to a wrong provision of Rs. 22,500 which is being rectified in 1931-32.



## ACCOUNT I—DIRECT DEMANDS ON THE REVENUE.

| Major Head and Subhead.                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—Land Revenue—Charges of Administration :</b>                                    |                         |                        |                       |                                                        |                                         |
| A. 1.—Pay of Officers . . .                                                           | 7,000                   | 6,928                  | —72                   | —70                                                    | —2                                      |
| A. 2.—Pay of Establishments .                                                         | 31,900                  | 33,550                 | +1,650                | +1,800                                                 | —150                                    |
| Excess due to leave arrangements.                                                     |                         |                        |                       |                                                        |                                         |
| A. 3.—Other charges . . .                                                             | 8,500                   | 9,490                  | +990                  | +1,210                                                 | —220                                    |
| Under travelling allowance—                                                           |                         |                        |                       |                                                        |                                         |
| A. 4.— <i>Deduct</i> —Amount recovered from Wards' Estate .                           | —7,000                  | —6,928                 | +72                   | +70                                                    | +2                                      |
| <b>B.—Land Revenue—Land Records :</b>                                                 |                         |                        |                       |                                                        |                                         |
| B. 1.—Pay of Establishments .                                                         | 61,800                  | 61,793                 | —7                    | +240                                                   | —247                                    |
| B. 2.—Other charges . . .                                                             | 6,600                   | 9,586                  | +2,986                | +3,160                                                 | —174                                    |
| Travelling allowances to Patwaris were sanctioned for the first time in 1929-30. .    |                         |                        |                       |                                                        |                                         |
| <b>C.—Commission on Land Revenue Collections . . . . .</b>                            |                         |                        |                       |                                                        |                                         |
|                                                                                       | 11,500                  | 13,652                 | +2,152                | +2,160                                                 | —8                                      |
| Due to larger collections of land revenue.                                            |                         |                        |                       |                                                        |                                         |
| <b>D.—Land Revenue—Assignments and Compensations :</b>                                |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i>                                                                      | 3,000                   | 3,000                  | ..                    | ..                                                     | ..                                      |
| Voted .                                                                               | 5,100                   | 5,080                  | —20                   | —10                                                    | —10                                     |
| <b>E.—Excise :</b>                                                                    |                         |                        |                       |                                                        |                                         |
| <b>E. 1.—District Executive Establishment :</b>                                       |                         |                        |                       |                                                        |                                         |
| E. 1 (1).—Pay of Officers . .                                                         | 9,600                   | 9,600                  | ..                    | ..                                                     | ..                                      |
| E. 1 (2).—Pay of Establishments . . . . .                                             | 17,500                  | 17,563                 | +63                   | +70                                                    | —7                                      |
| E. 1 (3).—Other charges . .                                                           | 11,700                  | 8,751                  | —2,949                | —2,880                                                 | —69                                     |
| Under rewards and fees to Chemical Examiner, as very few cocaine cases were detected. |                         |                        |                       |                                                        |                                         |

ACCOUNT 1—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

| Major Head and Subhead.                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>F.—Stamps :</b>                                                                                        |                         |                        |                       |                                                        |                                         |
| <b>F. 1.—Non-Judicial :</b>                                                                               |                         |                        |                       |                                                        |                                         |
| F. 1 (1).—Pay of Establishments . . . . .                                                                 | 700                     | 786                    | +86                   | +170                                                   | —84                                     |
| F. 1 (2).—Other charges . . . . .                                                                         | 6,500                   | 3,328                  | —3,172                | —2,140                                                 | —1,032                                  |
| Under miscellaneous contingencies.                                                                        |                         |                        |                       |                                                        |                                         |
| F. 2.—Judicial . . . . .                                                                                  | 1,600                   | 2,030                  | +430                  | +500                                                   | —70                                     |
| Due to increased sale of stamps.                                                                          |                         |                        |                       |                                                        |                                         |
| <b>G.—Forests :</b>                                                                                       |                         |                        |                       |                                                        |                                         |
| G. 1.—Conservancy and works . . . . .                                                                     | 40,700                  | 41,129                 | +429                  | +500                                                   | —71                                     |
| <b>G. 2.—Establishment :</b>                                                                              |                         |                        |                       |                                                        |                                         |
| G. 2 (1).—Pay of Officers . . . . .                                                                       | 8,600                   | 10,208                 | +1,608                | +1,620                                                 | —12                                     |
| Due to an unexpected adjustment of leave salary of an officer from another Province                       |                         |                        |                       |                                                        |                                         |
| G. 2 (2).—Pay of Establishments . . . . .                                                                 | 19,100                  | 17,957                 | —1,143                | —940                                                   | —203                                    |
| Establishment reorganization was effected three months later than anticipated.                            |                         |                        |                       |                                                        |                                         |
| G. 2 (3).—Other charges . . . . .                                                                         | 6,800                   | 7,534                  | +734                  | +840                                                   | —106                                    |
| Rent was not previously paid for the office building.                                                     |                         |                        |                       |                                                        |                                         |
| G. 2 (4).— <i>Deduct</i> —Share of Establishment Charges transferred to Major head 52 A. . . . .          | ..                      | —2,868                 | —2,868                | ..                                                     | —2,868                                  |
| The charges were adjusted, for the first time, and the adjustment was made towards the close of the year. |                         |                        |                       |                                                        |                                         |
| G. 3.—Interest on Forest Capital outlay . . . . .                                                         | ..                      | 777                    | +777                  | ..                                                     | +777                                    |
| See G. 2 (4).                                                                                             |                         |                        |                       |                                                        |                                         |
| G. 4.—Share of Capital charges Financed from Ordinary Revenue . . . . .                                   | 3,600                   | 6,460                  | +2,860                | ..                                                     | +2,860                                  |
| It was too late to provide funds by reappropriation                                                       |                         |                        |                       |                                                        |                                         |
| <b>H.—Registration :</b>                                                                                  |                         |                        |                       |                                                        |                                         |
| H. 1.—Pay of Establishments . . . . .                                                                     | 2,300                   | 2,392                  | +92                   | +90                                                    | +2                                      |
| H. 2.—Other Charges . . . . .                                                                             | 400                     | 85                     | —315                  | —300                                                   | —15                                     |
| Purchase of new furniture was postponed.                                                                  |                         |                        |                       |                                                        |                                         |
| Totals { <i>Non-voted</i> . . . . .                                                                       | 3,000                   | 3,000                  | ..                    | ..                                                     | ..                                      |
| { <i>Voted</i> { Gross . . . . .                                                                          | 2,61,500                | 2,65,811               | +4,311                | +6,020                                                 | +2,709                                  |
| { Deductions . . . . .                                                                                    | —7,000                  | —6,928                 | +72                   | +70                                                    | +2                                      |
| { Net . . . . .                                                                                           | 2,54,500                | 2,58,883               | +4,383                | +6,099                                                 | —1,707                                  |

## ACCOUNT II—GENERAL ADMINISTRATION.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |

## A.—Chief Commissioner :

|                             |       |       |        |     |        |
|-----------------------------|-------|-------|--------|-----|--------|
| A. 1.—Pay of Establishments | 700   | 672   | —28    | —20 | —3     |
| A. 2.—Other charges . . .   | 2,500 | 4,843 | +2,343 | ..  | +2,343 |

Mainly in connection with His Excellency the Viceroy's visit. It was too late to arrange for an additional appropriation. See sub-head J. 2 (*non-voted*) in Account VI

## B.—District Establishments :

## B. 1.—Pay of Officers—

|                             |        |        |        |        |    |      |
|-----------------------------|--------|--------|--------|--------|----|------|
| <i>Non-voted</i> O. . . . . | 37,300 | 37,100 | 37,239 | +139   | .. | +139 |
| S. (a) . . . . .            | —200   |        |        |        |    |      |
| Voted . . . . .             | 21,000 | 17,677 | —3,323 | —3,410 |    | +87  |

A senior officer retired from service.

|                               |        |        |        |        |      |
|-------------------------------|--------|--------|--------|--------|------|
| B. 2.—Pay of Establishments . | 66,500 | 64,495 | —2,005 | —1,770 | —235 |
|-------------------------------|--------|--------|--------|--------|------|

B. 3.—Allowances, Honoraria,  
etc:

|                            |       |       |        |        |      |
|----------------------------|-------|-------|--------|--------|------|
| <i>Non-voted</i> . . . . . | 8,000 | 6,228 | —1,772 | —1,400 | —372 |
|----------------------------|-------|-------|--------|--------|------|

Under cost of passages and provision for medical treatment of British Officers.

|                 |       |       |      |     |      |
|-----------------|-------|-------|------|-----|------|
| Voted . . . . . | 5,000 | 4,600 | —400 | +60 | —460 |
|-----------------|-------|-------|------|-----|------|

|                           |        |        |      |      |      |
|---------------------------|--------|--------|------|------|------|
| B. 4.—Contingencies . . . | 19,200 | 19,044 | —156 | +100 | —256 |
|---------------------------|--------|--------|------|------|------|

|        |                  |          |          |        |        |        |
|--------|------------------|----------|----------|--------|--------|--------|
| Totals | <i>Non-voted</i> | 45,100   | 43,467   | —1,633 | —1,400 | —233   |
|        | Voted . . . . .  | 1,14,900 | 1,11,331 | —3,569 | —5,040 | +1,471 |

(a) Sanctioned on 21st January.

## ACCOUNT III—POLICE.

| Major Head and Subhead.                              | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappropri-<br>ation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|--------|
|                                                      | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |        |
| <b>A.—District Executive Force—District Police :</b> |                         |                             |                       |                                                             |                                         |        |
| <b>A. 1.—Pay of Officers :</b>                       |                         |                             |                       |                                                             |                                         |        |
| <i>Non-voted</i>                                     | 10,900                  | 10,883                      | —17                   | ..                                                          | —17                                     |        |
| Voted .                                              | 6,100                   | 4,766                       | —1,334                | —1,300                                                      | —34                                     |        |
| A. 2.—Police Force . .                               | 2,51,200                | 2,47,965                    | —3,235                | —2,480                                                      | —755                                    |        |
| A. 3.—Other Establishments .                         | 13,800                  | 13,829                      | +29                   | +50                                                         | —21                                     |        |
| <b>A. 4.—Allowances, Honoraria,<br/>etc. :</b>       |                         |                             |                       |                                                             |                                         |        |
| <i>Non-voted O.</i>                                  | 3,100                   | 3,040                       | 2,793                 | —247                                                        | —140                                    | —107   |
| S. (a)                                               | —60                     |                             |                       |                                                             |                                         |        |
| Under travelling allowance.                          |                         |                             |                       |                                                             |                                         |        |
| Voted . . .                                          | 42,100                  | 47,460                      | +5,360                | +5,150                                                      | +210                                    |        |
| Provision on the basis of past actuals proved low.   |                         |                             |                       |                                                             |                                         |        |
| A. 5.—Supplies and Services,<br>and Contingencies .  | 43,400                  | 40,912                      | —2,488                | —420                                                        | —2,068                                  |        |
| Due to economy.                                      |                         |                             |                       |                                                             |                                         |        |
| A. 6.—Grants-in-aid, contribu-<br>tions, etc.        | 600                     | 600                         | ..                    | ..                                                          | ..                                      |        |
| <hr/>                                                |                         |                             |                       |                                                             |                                         |        |
| Totals .                                             | <i>Non-voted</i>        | 14,540                      | 14,276                | —264                                                        | —140                                    | —124   |
|                                                      | Voted .                 | 3,56,600                    | 3,54,932              | —1,668                                                      | +1,000                                  | —2,668 |

(a) Sanctioned on 6th February.

## ACCOUNT IV—EDUCATION.

| Major Head and Subhead.                                                                                                                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—University—Government Arts Colleges :</b>                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| A. 1.—Pay of Officers . . .                                                                                                                                                                                                                                             | 52,390                  | 48,519                 | —3,781                | —980                                                   | —2,801                                  |
| Due to one Professorship remaining vacant and to late appointment of another Professor: See Sub-head A. 3.                                                                                                                                                              |                         |                        |                       |                                                        |                                         |
| A. 2.—Pay of Establishments .                                                                                                                                                                                                                                           | 15,590                  | 12,078                 | —3,422                | —2,840                                                 | —582                                    |
| The provision for revision of pay was not utilised in full and one officer was appointed late.                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| A. 3.—Other Charges . . .                                                                                                                                                                                                                                               | 17,860                  | 19,708                 | +1,908                | —200                                                   | +2,108                                  |
| Due to the installation of a gas plant sanctioned by the Government of India, which did not sanction the reappropriation of Rs. 2,700 proposed from savings under subhead A. 1 for which, as stated by the local Administration, application was made at the same time. |                         |                        |                       |                                                        |                                         |
| <b>B.—Government Secondary Schools :</b>                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                         |
| B. 1.—Pay of Officers . . .                                                                                                                                                                                                                                             | 15,100                  | 12,764                 | —2,336                | —1,930                                                 | —406                                    |
| B. 2.—Pay of Establishments .                                                                                                                                                                                                                                           | 94,900                  | 87,551                 | —6,446                | —1,000                                                 | —5,446                                  |
| The provision of Rs. 4,000 made for revision of pay was not utilised and some newly created posts were filled up late.                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| B. 3.—Other Charges . . .                                                                                                                                                                                                                                               | 19,700                  | 20,641                 | +941                  | +1,030                                                 | —89                                     |
| Typewriters purchased during 1923-29 were paid for this year                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| <b>C.—Grants-in-aid to Non-Government Secondary Schools . . .</b>                                                                                                                                                                                                       | 65,500                  | 71,895                 | +6,395                | +7,100                                                 | —705                                    |
| Building grants were sanctioned for some aided schools.                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                         |
| <b>D.—Government Primary Schools :</b>                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| D. 1.—Pay of Establishments .                                                                                                                                                                                                                                           | 56,200                  | 55,247                 | —953                  | —1,020                                                 | +67                                     |
| D. 2.—Other Charges . . .                                                                                                                                                                                                                                               | 8,500                   | 9,300                  | +800                  | +1,250                                                 | —450                                    |
| The excess was due to purchase of new furniture for Girls' primary schools and larger expenditure on travelling allowances of teachers for attending a teachers' conference.                                                                                            |                         |                        |                       |                                                        |                                         |

ACCOUNT IV.—EDUCATION—*concl'd.*

| Major Head and Subhead.                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>E.—Grants-in-aid to Non-Government</b>                                                                                         |                              |                             |                       |                                                             |                                         |
| Primary Schools . . . .                                                                                                           | 25,000                       | 2,540                       | —22,460               | —21,910                                                     | —550                                    |
| Provision for a building grant of Rs. 22,500 to the District Board was wrongly made under this head instead of under sub-head EE. |                              |                             |                       |                                                             |                                         |
| <b>EE.—Grants-in-aid to Local Bodies</b>                                                                                          |                              |                             |                       |                                                             |                                         |
| for Primary Education . . . .                                                                                                     | ..                           | 24,000                      | +24,000               | +24,000                                                     | ..                                      |
| See subhead E.—A grant of Rs. 1,500 was also sanctioned for the Boy Scouts and Girls Guide Association.                           |                              |                             |                       |                                                             |                                         |
| <b>F.—Government Special Schools :</b>                                                                                            |                              |                             |                       |                                                             |                                         |
| F. 1.—Pay of Officers . . . .                                                                                                     | 2,700                        | 940                         | - 1,760               | —1,760                                                      | ..                                      |
| F. 2.—Pay of Establishments . .                                                                                                   | 16,900                       | 13,062                      | —3,838                | —2,820                                                      | —1,018                                  |
| Due to suspension of an incumbent and to non-utilisation of the provision of Rs. 1,000 for revision of pay.                       |                              |                             |                       |                                                             |                                         |
| F. 3.—Other Charges . . . .                                                                                                       | 2,100                        | 1,890                       | - 210                 | —50                                                         | —160                                    |
| <b>G.—General :</b>                                                                                                               |                              |                             |                       |                                                             |                                         |
| <b>G. 1.—Inspection :</b>                                                                                                         |                              |                             |                       |                                                             |                                         |
| G. 1 (1).—Pay of Officers . . .                                                                                                   | 3,400                        | 5,975                       | —425                  | - 420                                                       | —5                                      |
| G. 1 (2).—Pay of Establish-<br>ments . . . .                                                                                      | 9,890                        | 9,153                       | —647                  | —500                                                        | —147                                    |
| G. 1 (3).—Grants-in-aid, Con-<br>tributions, etc. . . .                                                                           | 500                          | ..                          | —500                  | —500                                                        | ..                                      |
| The Exhibition for which the provision was intended was not held.                                                                 |                              |                             |                       |                                                             |                                         |
| G. 1 (4).—Other Charges . . . .                                                                                                   | 7,300                        | 9,483                       | +2,183                | +2,120                                                      | +63                                     |
| Under travelling allowance and on contingencies in connection with Cinema shows.                                                  |                              |                             |                       |                                                             |                                         |
| G. 2.—Scholarships . . . .                                                                                                        | 15,100                       | 11,715                      | —3,385                | —3,020                                                      | —365                                    |
| Due to non-utilisation of the provision for scholarships in European Schools and children of deceased soldiers.                   |                              |                             |                       |                                                             |                                         |
| G. 3.—Miscellaneous . . . .                                                                                                       | 400                          | 380                         | —20                   | ..                                                          | —20                                     |
| Total . . . .                                                                                                                     | 4,39,800                     | 4,16,844                    | —13,956               | —3,450                                                      | —10,506                                 |

## ACCOUNT V.—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| A.—Administration of Justice :                                                                                                                  |                         |                        |                       |                                                        |                                         |
| A. 1.—Law Officers . . .                                                                                                                        | 5,500                   | 7,790                  | +2,290                | +2,300                                                 | —10                                     |
| Under fees to Government pleaders in criminal cases.                                                                                            |                         |                        |                       |                                                        |                                         |
| A. 2.—Judicial Commissioner :                                                                                                                   |                         |                        |                       |                                                        |                                         |
| A. 2 (1).—Pay of Establishments . . .                                                                                                           | 4,300                   | 3,775                  | —525                  | —400                                                   | —125                                    |
| A. 2 (2).—Other Charges . . .                                                                                                                   |                         |                        |                       |                                                        |                                         |
| Non-voted O. . . . . 2,100                                                                                                                      | 2,300                   | 2,289                  | —11                   | ..                                                     | —11                                     |
| S. (a) . . . . . 200                                                                                                                            |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                 | 2,900                   | 1,263                  | —1,637                | —1,300                                                 | —337                                    |
| Due partly to economy partly to the rent of Rs. 1,300 for two buildings provided for under this subhead, having been debited to 41—Civil works. |                         |                        |                       |                                                        |                                         |
| A. 3.—Civil and Sessions Courts :                                                                                                               |                         |                        |                       |                                                        |                                         |
| A. 3 (1).—Pay of Officers . . .                                                                                                                 | 24,200                  | 28,589                 | +4,389                | +4,580                                                 | —191                                    |
| A temporary post was created.                                                                                                                   |                         |                        |                       |                                                        |                                         |
| A. 3 (2).—Pay of Establishments . . .                                                                                                           | 32,400                  | 33,022                 | +622                  | +800                                                   | —178                                    |
| A. 3 (3).—Other Charges . . .                                                                                                                   | 4,100                   | 3,914                  | —186                  | +60                                                    | —246                                    |
| A. 4.—Courts of Small Causes :                                                                                                                  |                         |                        |                       |                                                        |                                         |
| A. 4 (1).—Pay of Officers . . .                                                                                                                 | 10,600                  | 7,043                  | —3,557                | —3,550                                                 | —7                                      |
| A. 4 (2).—Pay of Establishments . . .                                                                                                           | 9,000                   | 8,488                  | —512                  | —500                                                   | —12                                     |
| A. 4 (3).—Other Charges . . .                                                                                                                   | 800                     | 1,039                  | +239                  | +550                                                   | —311                                    |
| Under office contingencies.                                                                                                                     |                         |                        |                       |                                                        |                                         |
| A. 5.—Criminal Courts :                                                                                                                         |                         |                        |                       |                                                        |                                         |
| A. 5 (1).—Pay of Officers . . .                                                                                                                 | 4,200                   | 4,142                  | —58                   | —50                                                    | —8                                      |
| A. 5 (2).—Pay of Establishments . . .                                                                                                           | 13,500                  | 13,537                 | +37                   | +50                                                    | —13                                     |
| A. 5 (3).—Other Charges . . .                                                                                                                   | 7,600                   | 7,714                  | +114                  | +240                                                   | —126                                    |

(a) Sanctioned on 12th March.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                                                               | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                       | Rs.                     | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>B.—Jails :</b>                                                                                                     |                         |                             |                      |                                                             |                                         |
| B. 1.—Pay of Officers :                                                                                               |                         |                             |                      |                                                             |                                         |
| <i>Non-voted</i> O.      1,800                                                                                        | 1,700                   | 1,698                       | —2                   | ..                                                          | —2                                      |
| S. (a)      —100                                                                                                      |                         |                             |                      |                                                             |                                         |
| Voted . . . . .                                                                                                       | 3,300                   | 2,880                       | —420                 | —180                                                        | —240                                    |
| B. 2.—Pay of Establishments.                                                                                          | 14,300                  | 14,242                      | —58                  | —50                                                         | —8                                      |
| B. 3.—Allowances, etc. . . . .                                                                                        | 400                     | 167                         | —233                 | —120                                                        | —113                                    |
| Anticipated expenditure did not materialise. This head seems to be frequently over estimated to a substantial amount. |                         |                             |                      |                                                             |                                         |
| B. 4.—Dietary, Clothing, Bed-<br>ding Charges and other<br>Supplies and Services . . . . .                            | 32,300                  | 24,415                      | —7,885               | —6,600                                                      | —1,285                                  |
| See Note. Less expenditure was incurred than anticipated.                                                             |                         |                             |                      |                                                             |                                         |
| B. 5.—Contingencies . . . . .                                                                                         | 500                     | 444                         | —56                  | ..                                                          | —56                                     |
| <b>C.—Jail Manufacture :</b>                                                                                          |                         |                             |                      |                                                             |                                         |
| C. 1.—Pay of Establishments . . . . .                                                                                 | 400                     | 420                         | +20                  | +20                                                         | ..                                      |
| C. 2.—Other Charges . . . . .                                                                                         | 10,000                  | 4,988                       | —5,012               | —5,000                                                      | —12                                     |
| Less expenditure was incurred than anticipated owing to low purchase of raw materials for the Jail manufacture.       |                         |                             |                      |                                                             |                                         |
| <b>D.—Ecclesiastical :</b>                                                                                            |                         |                             |                      |                                                             |                                         |
| D. 1.—Ecclesiastical Estab-<br>lishment :                                                                             |                         |                             |                      |                                                             |                                         |
| D. 1 (1).—Pay of Officers                                                                                             |                         |                             |                      |                                                             |                                         |
| O.      12,600                                                                                                        | 9,600                   | 8,072                       | —1,528               | ..                                                          | —1,528                                  |
| S. (b)      —3,000                                                                                                    |                         |                             |                      |                                                             |                                         |
| An officer joined his post late.                                                                                      |                         |                             |                      |                                                             |                                         |
| D. 1 (2).—Pay of Establish-<br>ments . . . . .                                                                        |                         |                             |                      |                                                             |                                         |
| O.      1,000                                                                                                         | 970                     | 1,000                       | +30                  | ..                                                          | +30                                     |
| S. (b)      —30                                                                                                       |                         |                             |                      |                                                             |                                         |
| D. 1 (3).—Other Charges                                                                                               |                         |                             |                      |                                                             |                                         |
| O.      4,100                                                                                                         | 4,020                   | 3,762                       | —258                 | ..                                                          | —258                                    |
| S. (b)      —80                                                                                                       |                         |                             |                      |                                                             |                                         |
| D. 2.—Cemetery Establishments                                                                                         |                         |                             |                      |                                                             |                                         |
| D. 2 (1).—Pay of Establish-<br>ments . . . . .                                                                        | 1,100                   | 975                         | —125                 | ..                                                          | —125                                    |
| D. 2 (2).—Other Charges :                                                                                             |                         |                             |                      |                                                             |                                         |
| O.      100                                                                                                           | ..                      | ..                          | ..                   | ..                                                          | ..                                      |
| S. (b)      —100                                                                                                      |                         |                             |                      |                                                             |                                         |

(a) Sanctioned on 21st January.

(b) Sanctioned on 7th March.



ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|-----------------------------------------------------------|-----------------------------------------|--------|
|                                                                                                                                                                                                                                                                                                                                                                                                                    | Rs.                     | Rs.                    | Rs.                  | Rs.                                                       | Rs.                                     |        |
| <b>E.—Medical:</b>                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                      |                                                           |                                         |        |
| E. 1.—Medical Establishment :                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                           |                                         |        |
| E. 1 (1) Pay of Officers                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                      |                                                           |                                         |        |
| Non-voted O. 31,300                                                                                                                                                                                                                                                                                                                                                                                                | }                       | 19,610                 | 20,933               | +1,323                                                    | +140                                    | +1,183 |
| S.(a)—11,690                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                           |                                         |        |
| The sums of Rs. 5,490 and Rs. 4,200 surrendered in February and March were somewhat excessive.                                                                                                                                                                                                                                                                                                                     |                         |                        |                      |                                                           |                                         |        |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                    | 20,700                  | 21,293                 | +593                 | +600                                                      | —7                                      |        |
| E. 1 (2).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                      |                                                           |                                         |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | 6,200                   | 9,243                  | +3,043               | +3,060                                                    | —17                                     |        |
| Additional staff was sanctioned and larger expenditure was incurred on leave salary.                                                                                                                                                                                                                                                                                                                               |                         |                        |                      |                                                           |                                         |        |
| E. 1 (3).—Other Charges.                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                      |                                                           |                                         |        |
| Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                | 1,039                   | 2,032                  | +1,032               | +1,400                                                    | —363                                    |        |
| Under travelling allowance and cost of passages.                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                      |                                                           |                                         |        |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                    | 4,700                   | 3,640                  | —1,060               | —10                                                       | —1,050                                  |        |
| Due to economy and less expenditure on Government priced publications than anticipated.                                                                                                                                                                                                                                                                                                                            |                         |                        |                      |                                                           |                                         |        |
| <b>E. 2.—Hospitals and Dispensaries :</b>                                                                                                                                                                                                                                                                                                                                                                          |                         |                        |                      |                                                           |                                         |        |
| E. 2 (1).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                          | 16,400                  | 16,485                 | +85                  | +70                                                       | +15                                     |        |
| E. 2 (2).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                                  | 13,700                  | 14,497                 | +797                 | +300                                                      | +497                                    |        |
| Due to more expenditure on medical Stores from England ; information of the debit was communicated after the close of the year.                                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                           |                                         |        |
| E. 3.—Grants-in aid for Medical purposes . . . . .                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                      |                                                           |                                         |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | 1,300                   | 1,340                  | +40                  | +40                                                       | ..                                      |        |
| E. 4.—Other Expenditure . . . . .                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                      |                                                           |                                         |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | 4,400                   | 8,909                  | +4,509               | +3,800                                                    | +709                                    |        |
| Due to payment to Bombay Government of maintenance charges of a lunatic. The Local Administration states that the remaining excess was anticipated and the Bombay officer concerned was requested to furnish bill for acceptance by February 1930. The latter officer, however, failed to do so and as the debit was received after the close of the year it was not possible to provide funds by reappropriation. |                         |                        |                      |                                                           |                                         |        |
| E. 5.—Medical Colleges and Schools . . . . .                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                           |                                         |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                    | ..                      | 240                    | +240                 | +240                                                      | ..                                      |        |
| A medical scholarship was sanctioned                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                      |                                                           |                                         |        |
| <b>F.—Public Health</b>                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                      |                                                           |                                         |        |
| F. 1.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                                                                              | 3,800                   | 3,667                  | —133                 | ..                                                        | —133                                    |        |
| F. 2.—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                                                                                      | 700                     | 531                    | —169                 | ..                                                        | —169                                    |        |

(a) Sanctioned as follows :—21st January,—Rs. 2,000; 6th February,—Rs. 5,490; 12th March,—Rs. 200; 2nd March,—Rs. 4,000

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                      | Rs.                     | Rs.                         | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>G.—Agriculture :</b>                                                                                                                                                                                              |                         |                             |                       |                                                        |                                         |
| G. 1.—Agriculture . . .                                                                                                                                                                                              | 500                     | 450                         | —50                   | —50                                                    | ..                                      |
| G. 2.—Veterinary charges—Es-<br>tablishment charges paid<br>to other Governments,<br>Departments, etc.                                                                                                               | 1,100                   | 795                         | —304                  | ..                                                     | —304                                    |
| Expenditure less than anticipated.                                                                                                                                                                                   |                         |                             |                       |                                                        |                                         |
| G. 3.—Co-operative Credit :                                                                                                                                                                                          |                         |                             |                       |                                                        |                                         |
| G. 3 (1).—Pay of Officers . .                                                                                                                                                                                        | 6,700                   | 5,984                       | —716                  | —540                                                   | —176                                    |
| G. 3 (2).—Pay of Establish-<br>ments . . . . .                                                                                                                                                                       | 17,000                  | 16,621                      | —379                  | —220                                                   | —159                                    |
| G. 3 (3).—Other Charges . .                                                                                                                                                                                          | 8,700                   | 8,740                       | +40                   | +250                                                   | —210                                    |
| G. 3 (4).—Grants-in-aid . .                                                                                                                                                                                          | 10,300                  | 10,300                      | ..                    | ..                                                     | ..                                      |
| <b>H.—Museum :</b>                                                                                                                                                                                                   |                         |                             |                       |                                                        |                                         |
| H. 1.—Pay of Establishments                                                                                                                                                                                          | 3,700                   | 3,757                       | +57                   | +70                                                    | —13                                     |
| H. 2.—Other charges . . .                                                                                                                                                                                            | 300                     | 401                         | +101                  | +110                                                   | —9                                      |
| <b>I.—Other Miscellaneous Departments :</b>                                                                                                                                                                          |                         |                             |                       |                                                        |                                         |
| I. 1.—Pay of Establishments .                                                                                                                                                                                        | 1,300                   | 896                         | —494                  | —490                                                   | —4                                      |
| I. 2.—Allowances, etc . . .                                                                                                                                                                                          | 100                     | 2,619                       | +2,519                | +2,590                                                 | —71                                     |
| Due to adjustment of charges of the Electrical Inspector.                                                                                                                                                            |                         |                             |                       |                                                        |                                         |
| I. 3.—Other Charges . . .                                                                                                                                                                                            | 500                     | 480                         | —20                   | ..                                                     | —20                                     |
| I. 4.—Establishment Charges<br>paid to other Govern-<br>ments, Departments, etc.                                                                                                                                     | 3,009                   | 2,727                       | —273                  | —1,000                                                 | +727                                    |
| The provision was for the Factory Inspection staff, Punjab. The reduction of Rs. 1,000, sanctioned on the 16th March 1930, anticipated smaller expenditure.                                                          |                         |                             |                       |                                                        |                                         |
| <b>J.—Miscellaneous charges :</b>                                                                                                                                                                                    |                         |                             |                       |                                                        |                                         |
| J. 1.—Grants-in-aid . . .                                                                                                                                                                                            | 15,000                  | 15,000                      | ..                    | ..                                                     | ..                                      |
| J. 2.—Other Charges                                                                                                                                                                                                  |                         |                             |                       |                                                        |                                         |
| Non-voted O. . . . .                                                                                                                                                                                                 | 2,300                   | ..                          | —2,300                | ..                                                     | —2,300                                  |
| S. (a) 2,300 . . . . .                                                                                                                                                                                               |                         |                             |                       |                                                        |                                         |
| The provision was made to meet expenditure in connection with His Excellency the Viceroy's visit to Ajmer. The charges were however, correctly debitable to 22—General Administration—Subhead A 2 Voted, Account II. |                         |                             |                       |                                                        |                                         |
| Voted . . . . .                                                                                                                                                                                                      | 1,800                   | 2,954                       | +1,154                | +1,730                                                 | —576                                    |
| Due to purchase of new furniture and a new appointment.                                                                                                                                                              |                         |                             |                       |                                                        |                                         |
| Totals { Non-voted . . . . .                                                                                                                                                                                         | 42,600                  | 40,761                      | —1,839                | +1,540                                                 | —3,379                                  |
| { Voted . . . . .                                                                                                                                                                                                    | 3,22,200                | 3,19,352                    | —2,848                | +1,400                                                 | —4,248                                  |

(1) Sanctioned on 21st January.

## NOTE.

Account V.—Subhead B 4.—The savings in the two previous years over the original appropriation were :—

| Year.             | Grant.<br>Rs. | Saving.<br>Rs. |
|-------------------|---------------|----------------|
| 1927-28 . . . . . | 33,350        | 3,160          |
| 1928-29 . . . . . | 36,600        | 13,463         |

In the latter case the explanation was given that no grain was purchased from January to March 1929 as the market rate was high.

## IMPORTANT COMMENTS.

On page 522 of the Report for 1927-28 it was mentioned how certain action of the local Administration amounted to practically divesting itself of responsibility in regard to control over expenditure and a suggestion was made for the creation of a local Pay and Accounts Office which was supported by the Auditor General. On page 496 of the previous Report the temporary arrangements made by the local Administration were mentioned and it was explained how the procedure of settlement of discrepancies by personal discussion was improving matters.

The control over expenditure during the period under report has shown some further improvement.

*General.*—The original estimate for voted expenditure under the Grant as a whole was only 1.19 per cent. in excess of requirements against 4.65 per cent. in the previous year, and indicates better estimating. Excluding the saving on account of non-utilisation of the provision for leave salary the saving is only 0.9 per cent. In the non-voted section the results are not so satisfactory as the saving compared with the final appropriation was about 3.6 per cent. against about 0.6 per cent. of last year.

## GRANT No. 80—ANDAMANS AND NICOBAR ISLANDS.

See also the Appendix of the Director, Commercial Audit.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of the ANDAMANS AND NICOBAR ISLANDS.

| Accounts.                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappor-<br>pation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------|------------------------------|-----------------------------|-----------------------|-----------------------------------------------------------|-----------------------------------------|
|                                               | Rs                           | Rs.                         | Rs.                   | Rs.                                                       | Rs.                                     |
| <b>ACCOUNT I.—Convict Settlement Charges:</b> |                              |                             |                       |                                                           |                                         |
| <i>Non-voted</i> . . . . .                    | 1,56,670                     | 1,52,050                    | —4,620                | ..                                                        | —4,620                                  |
| Voted . { Gross . . . . .                     | 33,52,900                    | 34,23,195                   | +70,295               | +414                                                      | +69,881                                 |
| { Deductions . . . . .                        | —5,49,200                    | —6,38,476                   | —89,276               | ..                                                        | —89,276                                 |
| { Net . . . . .                               | 28,03,700                    | 27,84,719                   | —18,981               | +414                                                      | —19,395                                 |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Sub-head A. 5.—The saving of Rs. 13,182 against the original provision of Rs. 20,000 is due to the importation of fewer convict families.

Sub-head C. 4.—Due to under-estimation; the actual expenditure amounted to Rs. 11,562 against the original grant of Rs. 6,000.

Sub-head C. 5.—The saving of Rs. 14,226 in the provision of Rs. 37,000 is due to vacancies<sup>a</sup> and to reduction in the price of rations.

Sub-head D. 4 (1).—The actual expenditure amounted to Rs. 2,82,264 against the original grant of Rs. 2,18,900 owing mainly to the purchase of a tug and water boat (Rs. 58,500) sanctioned during the year with the approval of the Standing Finance Committee.

Sub-head E. 4 (1).—The saving of Rs. 7,684 in the provision of Rs. 10,000 is due to increased<sup>d</sup> recoveries from the Military, etc. Departments.

Sub-head E. 4 (3).—The saving of Rs. 32,716 in the provision of Rs. 41,000 is mainly due to less Cattle being imported (Rs. 17,000), overbudgeting (Rs. 5,000) and to recoveries for supplies to the Military Department, etc., being more than expected (Rs. 10,000).

Sub-head E. 4 (4).—The actual expenditure amounted to Rs. 1,24,125 against the original grant of Rs. 2,00,000. Out of the total saving of Rs. 75,875 a sum of Rs. 40,000 has been explained as due to overestimation and Rs. 35,000 to larger recoveries than anticipated.

Sub-head G. 6.—The saving of Rs. 41,355 in the provision of Rs. 1,70,500 is mainly due<sup>e</sup> to change in the classification of the cost of free passes introduced during the year at the suggestion of Audit.

Sub-head H. 2.—The saving of Rs. 36,464<sup>f</sup> in the provision of Rs. 90,000 is due to over<sup>g</sup> estimation (Rs. 30,000) and to the fluctuation in the price of coal (Rs. 6,000).

Sub-head H. 5.—The saving of Rs. 25,340 in the provision of Rs. 46,700 has been explained as due to overestimation (Rs. 15,000) and to the fluctuating nature of expenditure (Rs. 10,000) which is dependent on the number of voyages and the period of stay in Indian Ports.

| Accounts.       |                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------|--------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                 |                    | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| Account II      | Forests :          |                         |                        |                       |                                                        |                                         |
|                 | Non-voted {        |                         |                        |                       |                                                        |                                         |
|                 | Gross . . .        | 55,800                  | 51,038                 | —4,762                | ..                                                     | —4,762                                  |
|                 | Deductions . .     | —7,300                  | —5,462                 | +1,838                | ..                                                     | +1,838                                  |
|                 | Net . . .          | 48,500                  | 45,576                 | —2,924                | ..                                                     | —2,924                                  |
|                 | Voted . {          |                         |                        |                       |                                                        |                                         |
|                 | Gross . . .        | 17,18,600               | 16,68,548              | —50,052               | —1,014                                                 | —49,038                                 |
|                 | Deductions . .     | —17,700                 | —26,196                | —8,496                | ..                                                     | —8,496                                  |
|                 | Net . . .          | 17,00,900               | 16,42,352              | —58,548               | —1,014                                                 | —57,534                                 |
| Account III     | —Other Expenditure |                         |                        |                       |                                                        |                                         |
| Heads . . . . . |                    | 10,460                  | 10,327                 | —73                   | +600                                                   | —673                                    |
|                 | Totals {           |                         |                        |                       |                                                        |                                         |
|                 | Non-voted {        |                         |                        |                       |                                                        |                                         |
|                 | Gross . . .        | 2,12,470                | 2,03,058               | —9,382                | ..                                                     | —9,382                                  |
|                 | Deductions . .     | —7,300                  | —5,462                 | +1,838                | ..                                                     | +1,838                                  |
|                 | Net . . .          | 2,05,170                | 1,97,626               | —7,544                | ..                                                     | —7,544                                  |
|                 | Voted . {          |                         |                        |                       |                                                        |                                         |
|                 | Gross . . .        | 50,81,900               | 51,02,670              | +20,170               | ..                                                     | +20,170                                 |
|                 | Deductions . .     | —5,66,900               | —6,64,672              | —97,772               | ..                                                     | —97,772                                 |
|                 | Net . . .          | 45,15,000               | 44,37,398              | —77,602               | ..                                                     | —77,602                                 |

ACCOUNT I—CONVICT SETTLEMENT CHARGES—*concl'd.*

Sub-head K. 1.—The saving of Rs. 33,105 in the provision of Rs. 80,000 is due to over-estimation (Rs. 20,000) and to the fluctuation in the price of coal (Rs. 13,000).

Sub-head K. 3.—The saving of Rs. 22,150 against the provision of Rs. 60,000 is due to overestimation (Rs. 20,000) and to the fluctuating nature of the expenditure (Rs. 2,150).

Sub-head K. 5.—The actual recoveries amounted to Rs. 1,99,368 against the provision of Rs. 1,50,000 owing to increased receipts due to development in trade.

## ACCOUNT II.—FORESTS.

Sub-head A. 3 (1).—Saving of Rs. 26,777 against the appropriation of Rs. 30,000 is due to the Government of India having included the provision though not asked for by the local Administration.

Sub-head A. 3 (2).—The saving of Rs. 35,273 in the provision of Rs. 80,000 has been explained as follows :

In order to cope with the increased demand for match logs more contractors were introduced in the middle Andamans where the extraction by such agency increased from 323 tons in 1928-29 to 6,922 tons in 1929-30. Elephants lent to contractors were maintained by them with the result that there was a corresponding decrease in departmental payments under this Sub-head. A sum of Rs. 21,500 was re-appropriated to Sub-head A. 1 to meet increased payment for such outturn.

Sub-head A. 6.—The saving of Rs. 11,640 in the provision of Rs. 20,200 is due to the increased purchase of stores on a "C. I. F." basis, which resulted in a reduction of freight charges debitable to this head.

## ACCOUNT I—CONVICT SETTLEMENT CHARGES.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## A.—Superintendence :—

## A. 1.—Pay of Officers :

|                                   |          |        |        |        |      |  |
|-----------------------------------|----------|--------|--------|--------|------|--|
|                                   | Rs.      |        |        |        |      |  |
| <i>Non-voted</i> : O.      81,600 | } 78,080 | 75,744 | —2,336 | —2,130 | —206 |  |
| S.      (a) —3,520                |          |        |        |        |      |  |
| Voted . . . . .                   | 28,500   | 33,279 | +4,779 | +4,000 | +779 |  |

Represents payment of arrears of pay and officiating allowance.

|                               |        |        |        |    |        |  |
|-------------------------------|--------|--------|--------|----|--------|--|
| A. 2.—Pay of Establishments . | 87,900 | 86,404 | —1,496 | .. | —1,496 |  |
|-------------------------------|--------|--------|--------|----|--------|--|

## A. 3.—Allowances and Expenses :

|                                |         |        |        |         |        |  |
|--------------------------------|---------|--------|--------|---------|--------|--|
| <i>Non-voted</i> O.      6,400 | } 9,406 | 8,992  | —408   | +250    | —653   |  |
| S.      (b) 3,000              |         |        |        |         |        |  |
| Voted . . . . .                | 41,500  | 47,546 | +6,046 | +10,700 | —4,654 |  |

Mainly due to excess under passages. The re-appropriations aggregating Rs. 10,700 sanctioned on different dates from November 1929 to March 1930 proved excessive as expenditure did not come up to expectations.

## A. 4.—Grants-in-aid, Contributions, etc.

|                                  |         |       |        |        |        |  |
|----------------------------------|---------|-------|--------|--------|--------|--|
| <i>Non-voted</i> : O.      2,400 | } 2,410 | 2,472 | +62    | ..     | +62    |  |
| S.      (a) 10                   |         |       |        |        |        |  |
| Voted . . . . .                  | 4,000   | 6,500 | +2,400 | +3,400 | —1,000 |  |

Represents payment of a lump sum contribution to a Mission, provision for which was made under F. 2 (2). A re-appropriation of Rs. 1,000 was sanctioned in December 1929 to meet the contribution to a Dharmshala in Calcutta which was not adjusted in the year.

|                                                         |        |       |         |        |        |  |
|---------------------------------------------------------|--------|-------|---------|--------|--------|--|
| A. 5.—Passages for families of<br>Self-Supporters . . . | 20,000 | 6,818 | —13,182 | —6,000 | —6,232 |  |
|---------------------------------------------------------|--------|-------|---------|--------|--------|--|

Due to the importation of fewer convict families The net saving was retained to meet possible adjustments on this account.

(a) Sanctioned, on 5th December.

(b) Sanctioned on 5th December. Rs. 1,500; 8th February, Rs. 1500.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                              | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                |
| <b>B.—Medical :</b>                                                                                                                                                                                                          |                         |                        |                      |                                                        |                                    |
| B. 1.—Pay of Officers :                                                                                                                                                                                                      |                         |                        |                      |                                                        |                                    |
| Non-voted . . . . .                                                                                                                                                                                                          | 17,400                  | 17,933                 | +533                 | +1,600                                                 | —1,067                             |
| Due to antdating of promotion. The net saving was mainly due to the adjustment of an officer's pay by the Madras Government ; this fact was not considered at the time surrenders were offered to Government for acceptance. |                         |                        |                      |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                              | 28,900                  | 29,415                 | +515                 | ..                                                     | +515                               |
| B. 2.—Pay of Establishments.                                                                                                                                                                                                 | 47,900                  | 33,655                 | —9,145               | —5,100                                                 | —4,045                             |
| Mainly under temporary and menial establishment and also to vacancies. The net saving could not be surrendered as certain temporary establishments were expected to be entertained during the year.                          |                         |                        |                      |                                                        |                                    |
| B. 3.—Allowances and Contingencies :                                                                                                                                                                                         |                         |                        |                      |                                                        |                                    |
| Non-voted O. 1,000 }<br>S. (c) 1,000 }                                                                                                                                                                                       | 2,000                   | 1,671                  | —329                 | ..                                                     | —329                               |
| Voted . . . . .                                                                                                                                                                                                              | 7,700                   | 8,806                  | +1,106               | +1,800                                                 | —694                               |
| Increased expenditure under contingencies on the maintenance of motor ambulance (Rs. 1,050). The remaining saving is mainly due to reappropriation sanctioned to this head by mistake.                                       |                         |                        |                      |                                                        |                                    |
| B. 4.—Medical Supplies . . . . .                                                                                                                                                                                             | 61,900                  | 72,012                 | +10,112              | +12,000                                                | —1,888                             |
| Heavy expenditure under medical comforts, etc., due to increase in the sick rate.                                                                                                                                            |                         |                        |                      |                                                        |                                    |
| B. 5.—Grants-in-aid, Contributions, etc.                                                                                                                                                                                     |                         |                        |                      |                                                        |                                    |
| O. 600 }<br>S. (d)—280 }                                                                                                                                                                                                     | 320                     | 297                    | —23                  | ..                                                     | —23                                |
| <b>C.—Police :</b>                                                                                                                                                                                                           |                         |                        |                      |                                                        |                                    |
| C. 1.—Pay of Officers :                                                                                                                                                                                                      |                         |                        |                      |                                                        |                                    |
| Non-voted O. 19,000 }<br>S. (e)—2,800 }                                                                                                                                                                                      | 16,200                  | 13,004                 | —3,196               | —1,600                                                 | —1,596                             |
| Due to leave out of India.                                                                                                                                                                                                   |                         |                        |                      |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                              | 5,600                   | 7,109                  | +1,509               | +1,550                                                 | —41                                |
| Due to acting arrangements.                                                                                                                                                                                                  |                         |                        |                      |                                                        |                                    |

(c) Sanctioned on 5th Decrmb

(d) Sanctioned, on 22nd March.

(e) Sanctioned on 8th February, Rs. —1,850 ; 22nd March, Rs. —950.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

| Major Head and Subhead                                                                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrendered. + or — | Remainder<br>unadjusted<br>+ or — |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------------------------|-----------------------------------|
|                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                 | Rs.                                                                      | Rs.                               |
| <b>C.—Police—<i>contd.</i></b>                                                                                                                                                                 |                         |                        |                     |                                                                          |                                   |
| C. 2.—Pay of Establishments .                                                                                                                                                                  | 1,99,900                | 1,99,105               | —795                | ..                                                                       | —795                              |
| C. 3.—Allowances, Honoraria,<br>etc. :                                                                                                                                                         |                         |                        |                     |                                                                          |                                   |
| <i>Non-voted</i> .                                                                                                                                                                             | 1,000                   | 624                    | —376                | —250                                                                     | —126                              |
| <i>See C. 1 Non-voted.</i>                                                                                                                                                                     |                         |                        |                     |                                                                          |                                   |
| Voted .                                                                                                                                                                                        | 9,900                   | 32,708                 | +22,808             | +27,000                                                                  | —4,192                            |
| Free passes by sea were adjusted under this head. Provision for the charge existed originally under Sub-head G. 6 (q. v.):                                                                     |                         |                        |                     |                                                                          |                                   |
| C. 4.—Ordnance Supplies .                                                                                                                                                                      | 6,000                   | 11,562                 | +5,562              | +6,000                                                                   | —438                              |
| Under-estimated.                                                                                                                                                                               |                         |                        |                     |                                                                          |                                   |
| C. 5.—Other Supplies .                                                                                                                                                                         | 37,000                  | 22,776                 | —14,224             | —12,500                                                                  | —1,724                            |
| Less rations were drawn due to vacancies and there was also a fall in the price of rations.                                                                                                    |                         |                        |                     |                                                                          |                                   |
| C. 6.—Contingencies .                                                                                                                                                                          | 7,300                   | 5,728                  | —1,572              | ..                                                                       | —1,572                            |
| Expenditure being of a fluctuating nature, no correct estimate is possible.                                                                                                                    |                         |                        |                     |                                                                          |                                   |
| C. 7.—Establishment charges<br>paid to other Govern-<br>ments, Departments, etc.                                                                                                               | 600                     | 450                    | —150                | ..                                                                       | —150                              |
| C. 8.—Grants-in-aid, Contribu-<br>tions, etc. .                                                                                                                                                | 600                     | 600                    | ..                  | ..                                                                       | ..                                |
| C. 9.—Deduct.—Recoveries from<br>Forest Department .                                                                                                                                           | —2,400                  | —2,340                 | +60                 | ..                                                                       | +60                               |
| <b>D.—Marine :</b>                                                                                                                                                                             |                         |                        |                     |                                                                          |                                   |
| D. 1.—Pay of Officers .                                                                                                                                                                        | 12,600                  | 9,000                  | —3,600              | —3,270                                                                   | —330                              |
| Wrong provision rectified during the year. <i>See H. 1. Non-voted.</i>                                                                                                                         |                         |                        |                     |                                                                          |                                   |
| D. 2.—Pay of Establishments .                                                                                                                                                                  | 67,100                  | 63,968                 | —3,132              | ..                                                                       | —3,132                            |
| D. 3.—Allowances and Contin-<br>gencies :                                                                                                                                                      |                         |                        |                     |                                                                          |                                   |
| <i>Non-voted</i> .                                                                                                                                                                             | 0                       | 200                    |                     |                                                                          |                                   |
| <i>S. (f) 1,100</i> }                                                                                                                                                                          | 1,300                   | 1,008                  | —292                | ..                                                                       | —292                              |
| The supplementary appropriation for Rs. 1,100 in connection with the Engineer and Harbour Masters' trips to Madras and Calcutta for the purchase of launches, proved to be somewhat excessive. |                         |                        |                     |                                                                          |                                   |
| Voted .                                                                                                                                                                                        | 800                     | 1,794                  | +994                | +700                                                                     | +194                              |
| Passages by sea were adjusted under travelling allowance. Provision originally made under subhead G. 6.                                                                                        |                         |                        |                     |                                                                          |                                   |

(f) Sanctioned, 5th December, Rs. 800, 8th February—Rs. 300.



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>D. Marine— <i>concl.</i></b>                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                    |
| D. 4.—Marine Supplies :                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| D. 4 (1).—Gross Charges . . . . .                                                                                                                                                                                                                       | 2,18,900                | 2,82,264               | +63,364               | +64,900                                                | +464                               |
| Due mainly to the purchase of a Tug and water boat (Rs. 58,500) sanctioned by the Government of India in November 1929. No provision for the purpose was made in the original budget.                                                                   |                         |                        |                       |                                                        |                                    |
| D. 4 (2).— <i>Deduct</i> —Amount recovered for the value of coal supplied to R. I. M. vessel . . . . .                                                                                                                                                  | —7,000                  | —3,080                 | +3,920                | ..                                                     | +3,920                             |
| Less coal was taken by Royal Indian Marine Vessels than was originally anticipated.                                                                                                                                                                     |                         |                        |                       |                                                        |                                    |
| D. 5.— <i>Grants-in-aid. Contributions, etc.</i> . . . . .                                                                                                                                                                                              | 600                     | 600                    | ..                    | ..                                                     | ..                                 |
| D. 6.—English charges (High Commissioner) on Stores . . . . .                                                                                                                                                                                           | ..                      | 756                    | —756                  | +1,000                                                 | —244                               |
| Expenditure not forecasted.                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                    |
| D. 7.—Loss or gain by Exchange . . . . .                                                                                                                                                                                                                | ..                      | 8                      | +8                    | +14                                                    | —6                                 |
| <b>E.—Commissariat :</b>                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                    |
| E. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                         | 13,300                  | 13,260                 | —40                   | ..                                                     | —40                                |
| E. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                   | 3,900                   | 3,633                  | —267                  | ..                                                     | —267                               |
| E. 3.—Other Charges                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                    |
| Non-voted . O. . . . . 600 }                                                                                                                                                                                                                            | 860                     | 845                    | —15                   | ..                                                     | —15                                |
| “ S. (g) 260 }                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                                                         | 400                     | 384                    | —16                   | +100                                                   | —116                               |
| Re-appropriation made for cost of free passages by sea remained un-utilised.                                                                                                                                                                            |                         |                        |                       |                                                        |                                    |
| E. 4.—Supplies :                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                    |
| E. 4 (1).—Bakery . . . . .                                                                                                                                                                                                                              | 10,000                  | 2,316                  | —7,684                | —1,500                                                 | —6,184                             |
| The savings were due to recoveries from the Military, etc., Departments. It is stated by the local Administration that the anticipated savings were not taken into account by the Executive Commissariat Officer when proposal for surrenders was made. |                         |                        |                       |                                                        |                                    |
| E. 4 (2).—Dairy Farm . . . . .                                                                                                                                                                                                                          | 12,000                  | 7,749                  | —4,251                | ..                                                     | —4,251                             |
| Due to increased recoveries on account of supplies to Medical Department. It is stated by the local Administration that due to some wrong adjustments having been made in the Account Office the accruing savings could not be offered for surrender.   |                         |                        |                       |                                                        |                                    |
| E. 4 (3).—Slaughter House . . . . .                                                                                                                                                                                                                     | 41,000                  | 8,284                  | —32,716               | —15,000                                                | —17,716                            |
| Mainly due to less cattle being imported (Rs. 17,000) overbudgeting (Rs. 5,000) and to underestimation by the Executive Commissariat Officer of recoveries for supplies to the Military Department etc. of (Rs. 10,000).                                |                         |                        |                       |                                                        |                                    |

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

| Major Head and Subhead.                                                                                                                                                                                       | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                               | Rs.                          | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                     |
| <b>E.—Commissariat—<i>concl'd.</i></b>                                                                                                                                                                        |                              |                             |                     |                                                             |                                         |
| <b>E. 4.—Supplies—<i>concl'd.</i></b>                                                                                                                                                                         |                              |                             |                     |                                                             |                                         |
| E. 4 (4).—Other Charges . . . . .                                                                                                                                                                             | 2,00,000                     | 1,24,125                    | —75,875             | —43,550                                                     | —32,325                                 |
| Overestimated (Rs. 40,000) and recoveries underestimated (Rs. 35,000) by the Executive Commissariat Officer.                                                                                                  |                              |                             |                     |                                                             |                                         |
| <b>E. 5.—Grants-in-aid, Contributions, etc.</b> . . . . .                                                                                                                                                     | 600                          | 600                         | ..                  | ..                                                          | ..                                      |
| <b>F.—Miscellaneous Establishments<br/>(other than Jail Establishment):</b>                                                                                                                                   |                              |                             |                     |                                                             |                                         |
| <b>F. 1.—Veterinary :</b>                                                                                                                                                                                     |                              |                             |                     |                                                             |                                         |
| F. 1 (1).—Pay of Establishments . . . . .                                                                                                                                                                     | 6,400                        | 66,152                      | —248                | ..                                                          | —248                                    |
| F. 1 (2).—Other Charges . . . . .                                                                                                                                                                             | 1,800                        | 2,280                       | +480                | +200                                                        | +280                                    |
| Underestimated.                                                                                                                                                                                               |                              |                             |                     |                                                             |                                         |
| <b>F. 2.—Education :</b>                                                                                                                                                                                      |                              |                             |                     |                                                             |                                         |
| F. 2 (1).—Pay of Officers . . . . .                                                                                                                                                                           | 800                          | 810                         | +10                 | +10                                                         | ..                                      |
| F. 2 (2).—Pay of Establishments . . . . .                                                                                                                                                                     | 39,600                       | 35,165                      | —4,435              | —2,410                                                      | —2,025                                  |
| For saving of Rs. 2,400 <i>see</i> A. 4—voted. The balance of the saving was mainly due to the adjustment of the Secretary's allowance (Rs. 1,200) under F. 2 (3), while it was provided for under this head. |                              |                             |                     |                                                             |                                         |
| F. 2 (3).—Other Charges . . . . .                                                                                                                                                                             | 7,500                        | 8,039                       | +539                | +250                                                        | +289                                    |
| <i>See</i> F. 2 (2).                                                                                                                                                                                          |                              |                             |                     |                                                             |                                         |
| <b>F. 3.—Treasury, Registration and other Establishments :</b>                                                                                                                                                |                              |                             |                     |                                                             |                                         |
| F. 3 (1).—Pay of Officers . . . . .                                                                                                                                                                           | 600                          | 600                         | ..                  | ..                                                          | ..                                      |
| F. 3 (2).—Pay of Establishments . . . . .                                                                                                                                                                     | 3,700                        | 3,420                       | —280                | —100                                                        | —180                                    |
| F. 3 (3).—Other Charges . . . . .                                                                                                                                                                             | 400                          | 441                         | +41                 | +100                                                        | —59                                     |
| <b>G.—Miscellaneous Jail Charges :</b>                                                                                                                                                                        |                              |                             |                     |                                                             |                                         |
| G. 1.—Pay of Establishments . . . . .                                                                                                                                                                         | 53,900                       | 50,874                      | —3,026              | —700                                                        | —2,326                                  |
| G. 2.—Allowances, etc. . . . .                                                                                                                                                                                | 4,000                        | 4,876                       | +876                | +800                                                        | +76                                     |
| Sea passages originally provided for under G. 6 were adjusted under this subhead.                                                                                                                             |                              |                             |                     |                                                             |                                         |

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

| Major Head and Subhead;                                                                                                                                                                                                                                                                                                                             | Final<br>Appropriation, | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                     | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                |
| <b>G.—Miscellaneous Jail Charges—<i>concl'd.</i></b>                                                                                                                                                                                                                                                                                                |                         |                        |                      |                                                        |                                    |
| G. 3.—Forest Supplies . . .                                                                                                                                                                                                                                                                                                                         | 27,000                  | 25,169                 | —1,831               | —3,000                                                 | +1,169                             |
| Less firewood was consumed due to reduction in rationed convict strength. The final excess was caused by adjustments made towards the close of the year which could not be anticipated.                                                                                                                                                             |                         |                        |                      |                                                        |                                    |
| G. 4.—Jail Press Supplies . . .                                                                                                                                                                                                                                                                                                                     | 500                     | 420                    | —80                  | ..                                                     | —80                                |
| G. 5.—Clothing . . . . .                                                                                                                                                                                                                                                                                                                            | 25,700                  | 18,200                 | —7,500               | —2,500                                                 | —5,000                             |
| Due partly to less expenditure on convict clothing (Rs. 2,500) and partly to non-adjustment of a charge for clothing (Rs. 5,000) which is under correspondence with the local Administration.                                                                                                                                                       |                         |                        |                      |                                                        |                                    |
| G. 6.—Other Supplies . . . . .                                                                                                                                                                                                                                                                                                                      | 1,70,500                | 1,29,145               | —41,355              | —62,750                                                | +21,395                            |
| Due mainly to classification of the cost of free passages by sea as travelling allowances (See Subheads C. 3, G. 2 etc.). The change in classification was introduced during the course of the year at the suggestion of the Audit Office. The reduction of Rs. 62,750 by orders of reappropriation sanctioned on different dates proved excessive. |                         |                        |                      |                                                        |                                    |
| G. 7.—Subsistence Money . . . . .                                                                                                                                                                                                                                                                                                                   | 6,25,000                | 6,49,160               | +24,160              | +20,000                                                | +4,160                             |
| A larger number of self-supporters' tickets was granted and more convicts in connection with the dredger works were imported than anticipated. The expenditure includes a misclassification of Rs. 5,626 in the Audit Office as certain recoveries should have been taken in reduction of charge and not as receipts.                               |                         |                        |                      |                                                        |                                    |
| G. 8.—Contingencies . . . . .                                                                                                                                                                                                                                                                                                                       | 15,000                  | 15,006                 | +6                   | +2,400                                                 | —2,394                             |
| <b>H.—Charges in connection with "S.S. Maharaja" : . . . . .</b>                                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                        |                                    |
| H. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                     | ..                      | 5,400                  | +5,400               | +5,400                                                 | ..                                 |
| Represents allowance of the shipping officer for which this new sub-head was sanctioned during the year. See D. 1. Non-voted.                                                                                                                                                                                                                       |                         |                        |                      |                                                        |                                    |
| H. 2.—Cost of Coal. . . . .                                                                                                                                                                                                                                                                                                                         | 90,000                  | 53,540                 | —36,460              | —7,000                                                 | —29,460                            |
| Overestimated (Rs. 30,000). Also fluctuation in the price of coal (Rs. 6,000). See also "M.—Deduct Probable savings."                                                                                                                                                                                                                               |                         |                        |                      |                                                        |                                    |
| H. 3.—Charter of Steamer . . . . .                                                                                                                                                                                                                                                                                                                  | 4,34,200                | 4,34,199               | —1                   | ..                                                     | —1                                 |
| H. 4.—Indian Port Expenses,<br>Working Expenses and<br>Agency Fees at Port . . . . .                                                                                                                                                                                                                                                                | 80,000                  | 68,320                 | —11,680              | ..                                                     | —11,680                            |
| Overestimated (Rs. 9,000). Expenditure is of a fluctuating nature being dependent on the number of voyages and the period of stay in Indian ports. See "M.—Deduct—Probable Savings."                                                                                                                                                                |                         |                        |                      |                                                        |                                    |

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                            | Final<br>Appropriation | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                    | Rs.                    | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>H.—Charges in connection with “S. S. Maharaja.”—<i>concl'd.</i></b>                                                                                                                                                                                                             |                        |                        |                       |                                                        |                                    |
| H. 5.—Other Charges . . .                                                                                                                                                                                                                                                          | 46,700                 | 21,360                 | —25,340               | ..                                                     | —25,340                            |
| Overestimated (Rs. 15,000). Rest due to expenditure of a fluctuating nature.                                                                                                                                                                                                       |                        |                        |                       |                                                        |                                    |
| H. 6.— <i>Deduct</i> —Recovery from Forest Department, etc. —                                                                                                                                                                                                                      | 3,89,800               | 4,33,688               | —43,888               | ..                                                     | —43,888                            |
| Increased receipts were due to the development in trade. The savings were retained as a set off against probable savings <i>vide</i> sub-head M.                                                                                                                                   |                        |                        |                       |                                                        |                                    |
| <b>K.—Charges in connection with Station Ship :</b>                                                                                                                                                                                                                                |                        |                        |                       |                                                        |                                    |
| K. 1.—Cost of Coal. . . .                                                                                                                                                                                                                                                          | 80,000                 | 46,895                 | —33,105               | ..                                                     | —33,105                            |
| Overestimated (Rs. 20,000). Balance due to fluctuation in price.                                                                                                                                                                                                                   |                        |                        |                       |                                                        |                                    |
| K. 2.—Charter of Steamer . .                                                                                                                                                                                                                                                       | 2,82,000               | 2,67,882               | —14,118               | ..                                                     | —14,118                            |
| Due to certain withholdments under the terms of the charter.                                                                                                                                                                                                                       |                        |                        |                       |                                                        |                                    |
| K. 3.—Indian Port Expenses,<br>Working Expenses and<br>Agency fees at Port . . .                                                                                                                                                                                                   | 60,000                 | 37,850                 | —22,150               | ..                                                     | —22,150                            |
| Overestimated (Rs. 20,000).                                                                                                                                                                                                                                                        |                        |                        |                       |                                                        |                                    |
| K. 4.—Other Charges . . .                                                                                                                                                                                                                                                          | 19,000                 | 12,322                 | —6,678                | ..                                                     | —6,678                             |
| Overestimated.                                                                                                                                                                                                                                                                     |                        |                        |                       |                                                        |                                    |
| K. 5.— <i>Deduct</i> —Recovery from Forest Department, etc. —                                                                                                                                                                                                                      | 1,50,000               | 1,99,368               | —49,368               | ..                                                     | —49,368                            |
| See H. 6.                                                                                                                                                                                                                                                                          |                        |                        |                       |                                                        |                                    |
| <b>L.—Works . . . . .</b>                                                                                                                                                                                                                                                          | 4,30,000               | 4,27,016               | —2,984                | +8,500                                                 | —11,484                            |
| The re-appropriation sanctioned in December 1929 was fully utilised for the purpose for which it was intended. The net saving occurred under the dredger and reclamation works due to various adjustments and re-adjustments being made late in the year by the Bengal Government. |                        |                        |                       |                                                        |                                    |
| <b>M.—<i>Deduct</i>—Probable Savings . . .</b>                                                                                                                                                                                                                                     | —3,00,000              | ..                     | +3,00,000             | ..                                                     | +3,00,000                          |
| Fully realised.                                                                                                                                                                                                                                                                    |                        |                        |                       |                                                        |                                    |
| Totals { Non-voted . . . .                                                                                                                                                                                                                                                         | 1,56,670               | 1,52,050               | —4,620                | ..                                                     | —4,620                             |
| { Voted . . . . .                                                                                                                                                                                                                                                                  | Gross . . . . .        | 33,52,900              | 34,23,195             | +70,295                                                | +60,881                            |
|                                                                                                                                                                                                                                                                                    | Deductions . . . .     | —5,49,200              | —6,38,476             | —89,276                                                | —89,276                            |
|                                                                                                                                                                                                                                                                                    | Net . . . . .          | 28,03,700              | 27,84,719             | —18,981                                                | —19,395                            |
| 32A                                                                                                                                                                                                                                                                                |                        |                        |                       |                                                        |                                    |

## ACCOUNT II.—FORESTS.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|-------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|---------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                   |

## A.—Conservancy and Works :

|                                                                                                |          |          |         |         |         |
|------------------------------------------------------------------------------------------------|----------|----------|---------|---------|---------|
| A. 1.—Timber and Other Pro-<br>duce removed from<br>the Forest by Govern-<br>ment Agency . . . | 9,15,000 | 9,59,732 | +44,732 | +25,960 | +18,772 |
|------------------------------------------------------------------------------------------------|----------|----------|---------|---------|---------|

Due to increased extraction (Rs. 25,960) to meet larger demands for logs for which funds were provided by re appropriation and to the adjustment in the accounts for March 1930 final of freight bills for March 1930 received after 31st March 1930 (Rs. 18,777) when it was too late to provide funds by reappropriation. See Note.

|                                                                                                        |     |     |     |    |     |
|--------------------------------------------------------------------------------------------------------|-----|-----|-----|----|-----|
| A. 2.—Timber and Other Produce<br>removed from the Forest<br>by consumers or purcha-<br>sers . . . . . | 700 | 660 | —40 | .. | —40 |
|--------------------------------------------------------------------------------------------------------|-----|-----|-----|----|-----|

A. 3.—Live Stock, Stores and  
Tools and Plant :

|                              |        |       |         |         |         |
|------------------------------|--------|-------|---------|---------|---------|
| A. 3 (1).—Purchase of Cattle | 30,000 | 3,223 | —26,777 | —11,965 | —14,812 |
|------------------------------|--------|-------|---------|---------|---------|

The expenditure represents adjustment of a belated debit for freight of elephants purchased in the previous year. In view of the recommendations for the introduction of skidders, no provision was asked for by the Administration under this Sub-head; but the provision was included by the Government of India.

|                                                |        |        |         |         |         |
|------------------------------------------------|--------|--------|---------|---------|---------|
| A. 3 (2).—Feed and Keep of<br>Cattle . . . . . | 80,000 | 44,727 | —35,273 | —21,500 | —13,773 |
|------------------------------------------------|--------|--------|---------|---------|---------|

Increased demand for match logs necessitated employment of more contractors. Elephants lent to contractors are maintained by them. This resulted in the saving.

|                                                       |          |          |         |         |        |
|-------------------------------------------------------|----------|----------|---------|---------|--------|
| A. 3 (3).—Purchase of Stores<br>and Tools and Plant . | 1,42,000 | 1,25,248 | —16,752 | —15,600 | —1,152 |
|-------------------------------------------------------|----------|----------|---------|---------|--------|

Some stores were purchased from England and not in India as originally anticipated. See subhead D.

A. 4.—Communications and  
Buildings :

|                             |       |       |      |      |    |
|-----------------------------|-------|-------|------|------|----|
| A. 4 (1).—Roads and Bridges | 1,500 | 1,023 | —477 | —480 | +3 |
|-----------------------------|-------|-------|------|------|----|

## Economy.

|                           |       |       |        |        |        |
|---------------------------|-------|-------|--------|--------|--------|
| A. 4 (2).—Buildings . . . | 6,500 | 2,992 | —3,508 | —2,400 | —1,108 |
|---------------------------|-------|-------|--------|--------|--------|

Repairs to certain buildings were postponed as owing to increased activities in the sales of match logs sufficient time could not be found by Divisional Forest Officers to devote to repairs to buildings some of which are in outlying stations.

|                         |        |       |        |        |        |
|-------------------------|--------|-------|--------|--------|--------|
| A. 4 (3).—Other Works . | 11,300 | 5,989 | —5,311 | —1,500 | —3,811 |
|-------------------------|--------|-------|--------|--------|--------|

Partly for reasons stated under A. 4 (2).

ACCOUNT II.—FORESTS—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal or<br>surrender. | Remainder<br>unadjusted<br>+ or— |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                 | Rs.                                                    | Rs.                              |
| <b>A.—Conservancy and Works—<i>concl'd.</i></b>                                                                                                                                                                                 |                         |                        |                     |                                                        |                                  |
| A. 5.—Organisation, Improvements and Extension of Forests . . . . .                                                                                                                                                             | 30,000                  | 24,059                 | —5,941              | —3,000                                                 | —2,941                           |
| See A. 4 (2). More could have been spent if time could have been spared for closer attention to the care of existing plantations.                                                                                               |                         |                        |                     |                                                        |                                  |
| A. 6.—Miscellaneous . . . . .                                                                                                                                                                                                   | 20,200                  | 8,560                  | —11,640             | —1,930                                                 | —9,710                           |
| The increased purchase of stores on a C. I. F. (cost, insurance and freight) basis resulted in a reduction of freight charges debit ble to this head. In view of this, the budget under this head for 1931-32 has been reduced. |                         |                        |                     |                                                        |                                  |
| A. 7.—Suspense . . . . .                                                                                                                                                                                                        | ..                      | —200                   | —200                | +100                                                   | —300                             |
| This head was introduced late. The Divisional Forest Officers expected to have some outstanding advances on 31st March 1930 hence the reappropriation of Rs. 100, but none such occurred later.                                 |                         |                        |                     |                                                        |                                  |
| <b>B.—Establishments :</b>                                                                                                                                                                                                      |                         |                        |                     |                                                        |                                  |
| B. 1.—Services wholly charged to Revenue :                                                                                                                                                                                      |                         |                        |                     |                                                        |                                  |
| B. 1 (1). Pay of Establishments . . . . .                                                                                                                                                                                       | 800                     | 830                    | +30                 | +30                                                    | ..                               |
| B. 2.—Services charged both to Revenue and Capital :                                                                                                                                                                            |                         |                        |                     |                                                        |                                  |
| B. 2 (1).—Pay of Officers :                                                                                                                                                                                                     |                         |                        |                     |                                                        |                                  |
| Non-voted O. 48,700 }<br>S. (h) —6,120 }                                                                                                                                                                                        | 42,580                  | 40,992                 | —1,588              | ..                                                     | —1,588                           |
| Voted . . . . .                                                                                                                                                                                                                 | 31,200                  | 36,723                 | +5,523              | +5,400                                                 | +123                             |
| Chiefly due to the promotion of a subordinate officer to gazetted rank.                                                                                                                                                         |                         |                        |                     |                                                        |                                  |
| B. 2 (2).—Pay of Establishments                                                                                                                                                                                                 | 78,900                  | 90,349                 | +11,449             | +11,065                                                | +384                             |
| Re-organisation of the Forest subordinate and clerical establishments was sanctioned.                                                                                                                                           |                         |                        |                     |                                                        |                                  |
| B. 2 (3).—Allowances, Honoraria, etc. :                                                                                                                                                                                         |                         |                        |                     |                                                        |                                  |
| Non-voted O. 5,200 }<br>S. (i)—600 }                                                                                                                                                                                            | 4,600                   | 3,865                  | —735                | ..                                                     | —735                             |
| The saving was not surrendered in view of anticipated liabilities for travelling allowance in connection with the transfer of a new officer.                                                                                    |                         |                        |                     |                                                        |                                  |
| Voted . . . . .                                                                                                                                                                                                                 | 7,100                   | 6,146                  | —954                | —700                                                   | —254                             |
| Fewer men went on leave, hence less expenditure was incurred on travelling.                                                                                                                                                     |                         |                        |                     |                                                        |                                  |
| B. 2 (4).—Contingencies . . . . .                                                                                                                                                                                               | 5,300                   | 6,183                  | +883                | +920                                                   | —37                              |

Extended use of telegraph due to increased sales of timber chiefly contributed to the excess.

(h) Sanctioned, 28th January Rs. —6,000 : 3rd February Rs. —120.  
(i) Sanctioned 20th February.

ACCOUNT II.—FORESTS—*concl'd.*

| Major Head and Subhead.                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |               |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|---------------|----------------|
|                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |               |                |
| <b>B.—Establishments—concl'd.</b>                                                                                                                                            |                              |                             |                      |                                                             |                                         |               |                |
| <i>B. 2 (5).—Grants-in-aid, Contribu-<br/>tions, etc. :</i>                                                                                                                  |                              |                             |                      |                                                             |                                         |               |                |
| <i>O. 1,200</i> }                                                                                                                                                            | <i>1,320</i>                 | <i>719</i>                  | <i>—601</i>          | <i>..</i>                                                   | <i>—601</i>                             |               |                |
| <i>S. (1) 120</i> }                                                                                                                                                          |                              |                             |                      |                                                             |                                         |               |                |
| Certain expected debits were not raised.                                                                                                                                     |                              |                             |                      |                                                             |                                         |               |                |
| <b>B. 3.—Deduct—Share of Es-<br/>tablishment charges trans-<br/>ferred to Major Head 52-A</b>                                                                                |                              |                             |                      |                                                             |                                         |               |                |
| <i>Non-voted</i> . . . . .                                                                                                                                                   | <i>—7,300</i>                | <i>—5,462</i>               | <i>+1,838</i>        | <i>..</i>                                                   | <i>+1,838</i>                           |               |                |
| Due to variation in Revenue and Capital expenditure, with reference to which the proportionate cost of the combined establishment debitable to Major head 52A is determined. |                              |                             |                      |                                                             |                                         |               |                |
| <i>Voted</i> . . . . .                                                                                                                                                       | <i>—17,700</i>               | <i>—26,196</i>              | <i>—8,496</i>        | <i>..</i>                                                   | <i>—8,496</i>                           |               |                |
| <i>See B. 3 Non-voted.</i>                                                                                                                                                   |                              |                             |                      |                                                             |                                         |               |                |
| <b>C.—Interest on Forest Capital outlay</b> ..                                                                                                                               |                              | <i>28,061</i>               | <i>+28,061</i>       | <i>..</i>                                                   | <i>+28,061</i>                          |               |                |
| The question of adjustment was decided for the first time after the close of the year.                                                                                       |                              |                             |                      |                                                             |                                         |               |                |
| <b>D.—English Charges (High Commis-<br/>sioner) on Stores</b> . . . . .                                                                                                      |                              |                             |                      |                                                             |                                         |               |                |
|                                                                                                                                                                              |                              | <i>12,240</i>               | <i>+12,240</i>       | <i>+14,495</i>                                              | <i>—2,255</i>                           |               |                |
| Indents not forecasted. Saving on the modified appropriation due to reduction in prices.                                                                                     |                              |                             |                      |                                                             |                                         |               |                |
| <b>E.—Loss or Gain by Exchange</b> . . . . .                                                                                                                                 |                              |                             |                      |                                                             |                                         |               |                |
|                                                                                                                                                                              |                              | <i>101</i>                  | <i>+101</i>          | <i>+91</i>                                                  | <i>+10</i>                              |               |                |
| <i>See paragraph 48, Chapter III of the Report.</i>                                                                                                                          |                              |                             |                      |                                                             |                                         |               |                |
| <b>F.—Share of Capital Charges financed<br/>from Ordinary Revenue</b>                                                                                                        |                              |                             |                      |                                                             |                                         |               |                |
| <b>F. 1.—India</b>                                                                                                                                                           |                              |                             |                      |                                                             |                                         |               |                |
| <i>Non-voted</i> . . . . .                                                                                                                                                   | <i>7,300</i>                 | <i>5,462</i>                | <i>—1,838</i>        | <i>..</i>                                                   | <i>—1,838</i>                           |               |                |
| <i>See Grant 87.—Forest Capital outlay.</i>                                                                                                                                  |                              |                             |                      |                                                             |                                         |               |                |
| <i>Voted</i> . . . . .                                                                                                                                                       | <i>3,13,100</i>              | <i>2,83,767</i>             | <i>—29,333</i>       | <i>..</i>                                                   | <i>—29,333</i>                          |               |                |
| <i>See F. 1.—Non-voted.</i>                                                                                                                                                  |                              |                             |                      |                                                             |                                         |               |                |
| <b>F. 2.—English Charges (High<br/>Commissioner) on Stores</b> 45,000                                                                                                        |                              |                             |                      |                                                             |                                         |               |                |
|                                                                                                                                                                              |                              | <i>27,971</i>               | <i>—17,029</i>       | <i>..</i>                                                   | <i>—17,029</i>                          |               |                |
| Saving due to modification in requirements.                                                                                                                                  |                              |                             |                      |                                                             |                                         |               |                |
| <b>F. 3.—Loss or Gain by Ex-<br/>change</b> . . . . .                                                                                                                        |                              |                             |                      |                                                             |                                         |               |                |
|                                                                                                                                                                              |                              | <i>164</i>                  | <i>+164</i>          | <i>..</i>                                                   | <i>+164</i>                             |               |                |
| <i>See paragraph 48, Chapter III of the Report.</i>                                                                                                                          |                              |                             |                      |                                                             |                                         |               |                |
| Totals                                                                                                                                                                       | { Non-voted                  | <i>Gross</i> . . . . .      | <i>55,800</i>        | <i>51,038</i>                                               | <i>—1,762</i>                           | <i>..</i>     | <i>—4,762</i>  |
|                                                                                                                                                                              |                              | <i>Deductions</i> . . . . . | <i>—7,300</i>        | <i>—5,462</i>                                               | <i>+1,838</i>                           | <i>..</i>     | <i>+1,838</i>  |
|                                                                                                                                                                              |                              | <i>Net</i> . . . . .        | <i>48,500</i>        | <i>45,576</i>                                               | <i>—2,924</i>                           | <i>..</i>     | <i>—2,924</i>  |
|                                                                                                                                                                              | { Voted                      | <i>Gross</i> . . . . .      | <i>17,18,600</i>     | <i>16,68,548</i>                                            | <i>—50,052</i>                          | <i>—1,014</i> | <i>—49,038</i> |
|                                                                                                                                                                              |                              | <i>Deductions</i> . . . . . | <i>—17,700</i>       | <i>—26,196</i>                                              | <i>—8,496</i>                           | <i>..</i>     | <i>—8,496</i>  |
|                                                                                                                                                                              |                              | <i>Net</i> . . . . .        | <i>17,00,900</i>     | <i>16,42,352</i>                                            | <i>—58,548</i>                          | <i>—1,014</i> | <i>—57,534</i> |

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

| Major Head and Sub-head.   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| A.—Stamps . . . . .        | 400                          | 278                         | —122                  | ..                                                          | —122                                    |
| B.—Miscellaneous . . . . . | 10,000                       | 10,049                      | +49                   | +600                                                        | —551                                    |
| Total . . . . .            | 10,400                       | 10,327                      | —73                   | +600                                                        | —673                                    |

## NOTE.

Sub-head AI. (Account II).—Charges for freight by the Andamans Chartered Steamers were formerly paid and adjusted in a subsequent month when bills were received. The new procedure laid down by the Chief Commissioner is for such charges to be accounted for in the financial year in which the service is rendered, as freight is normally payable at the time of booking. Freight bills for March 1930 received after 1st April 1930 were adjusted accordingly in the accounts for March 1930 Final when it was too late to provide funds by re-appropriation. The excess is, however, covered by savings under other sub-heads of the same grant, re-appropriation within which would have been within the powers of the Chief Commissioner.



## IMPORTANT COMMENTS.

*General.*

The saving in the voted section of the Grant compares with that in the previous year as follows :—

|                                                           | 1929-30.  |                   |                             | 1928-29.   |                   |                             |
|-----------------------------------------------------------|-----------|-------------------|-----------------------------|------------|-------------------|-----------------------------|
|                                                           | Net Grant | Expendi-<br>ture. | Percentage<br>of<br>Saving. | Net Grant. | Expendi-<br>ture. | Percentage<br>of<br>saving. |
|                                                           | Rs.       | Rs.               |                             | Rs.        | Rs.               |                             |
| Account I.—Convict set-<br>tlement charges .              | 28,03,700 | 27,84,719         | 6                           | 26,03,900  | 22,36,764         | 14.1                        |
| Account II.—Forests .                                     | 17,00,900 | 16,42,352         | 3.4                         | 16,79,800  | 12,93,516         | 23                          |
| Total of the grant,<br>including other ex-<br>penditure . | 45,15,000 | 44,37,398         | 1.7                         | 42,92,000  | 35,39,876         | 17.5                        |

The above indicates decided improvement in budgeting on the whole. In the previous year considerable savings accrued even after the lump cuts of one lakh and three lakhs in Accounts I and II respectively. In the year under report the net Grant in Account I only includes a lump cut of three lakhs.

2. In the non-voted section also there is an improvement, the saving during 1929-30 being only 3.7 per cent. of the final appropriation as against 6.6 per cent. in the previous year.

*Control over expenditure.*

3. The local Administration has pointed out several discrepancies in the figures for actual expenditure under certain subheads. As the accounts of the year are closed, it is unnecessary to pursue the differences between the local figures and those in the official accounts. The new system of control over expenditure laid down in Finance Department Resolution No. F.-13-Ex./25, dated the 2nd August 1926 is not applicable in the case of this Grant. The large variations under certain sub-heads, viz., A.5, C.4, E.4(1), E.4(3), E.4(4), H.2, H.4, H.5, K.1, K.3 and K.4 in Account I, indicate the necessity of more careful estimating and control over expenditure on the part of the local Administration and the Commissariat Officer. It is admitted that there are special difficulties which the local Administration has to face especially in regard to the great distance from headquarters and the irregularity of the mail service. The creation of a local Pay and Accounts Office has already been recommended, but the consideration of the question has been postponed to September 1931.

## GRANT No. 81.—RAJPUTANA.

**SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.**

| Accounts.                               |                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |        |
|-----------------------------------------|---------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|--------|
|                                         |                     | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |        |
| Account I.—Police                       | { <i>Non-voted</i>  | 47,000                  | 49,483                 | +2,483                | +3,220                                                 | —737                                    |        |
|                                         | { <i>Voted</i> .    | 3,44,700                | 3,51,749               | +7,049                | +2,090                                                 | +4,959                                  |        |
| Account II.—Political                   | { <i>Gross</i> .    | 6,81,930                | 6,84,257               | +2,327                | —2,230                                                 | +4,557                                  |        |
|                                         | { <i>Deductions</i> | —700                    | —1,881                 | —1,181                | —1,460                                                 | +279                                    |        |
|                                         | { <i>Net</i> .      | 6,81,230                | 6,82,376               | +1,146                | —3,690                                                 | +4,836                                  |        |
| Account III.—Other<br>Expenditure Heads | { <i>Non-voted</i>  | 49,200                  | 49,587                 | +387                  | +470                                                   | —83                                     |        |
|                                         | { <i>Voted</i> .    | 1,98,300                | 1,92,450               | —5,850                | —2,090                                                 | —3,760                                  |        |
| Totals.                                 | { <i>Non-voted</i>  | { <i>Gross</i> .        | 7,78,130               | 7,83,327              | +5,197                                                 | +1,460                                  | +3,737 |
|                                         |                     | { <i>Deductions</i>     | —700                   | —1,881                | —1,181                                                 | —1,460                                  | +279   |
|                                         |                     | { <i>Net</i> .          | 7,77,430               | 7,81,446              | +4,016                                                 | ..                                      | +4,016 |
|                                         | { <i>Voted</i> .    |                         | 5,43,000               | 5,44,199              | +1,199                                                 | ..                                      | +1,199 |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—POLICE.

Sub-head C. 1 Non-voted.—The excess of Rs. 3,348 over the final appropriation of Rs. 12,200 was due to payment of leave salary of an officer.

Sub-head C. 9. —The excess of Rs. 5,271 over the appropriation of Rs. 34,800 was mainly caused by adjustment of book debit charges in March 1930, raised by the B., B. and C. I. Railway on account of rent of Railway quarters for the half year ending 31st March 1930. See also Important Comments.

## ACCOUNT II.—POLITICAL.

Sub-head A. 3.—Increased expenditure on “cost of passages” contributed to the excess of Rs. 4,230 over the final appropriation of Rs. 62,500.

Sub-head B. 1(4).—The excess of Rs. 6,694 over the appropriation of Rs. 10,000 was due to larger expenditure on ordnance stores. The debits from the Military Department exceeded the estimate and no funds could be arranged owing to late receipt of information.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Sub-head F. 2.—The excess of Rs. 7,649 over the original appropriation of Rs. 33,000 was due to the payment of a new building grant sanctioned during the year.

## ACCOUNT I.—POLICE.

| Major Head and Subhead.                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving -- | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or --. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|------------------------------------------|
|                                                                                                                                                                                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                      |
| <b>A.—Superintendence</b>                                                                                                                                                                                                  |                              |                             |                       |                                                             |                                          |
| <i>A. 1.—Pay of Officers :</i>                                                                                                                                                                                             |                              |                             |                       |                                                             |                                          |
| <i>O.</i> 25,800                                                                                                                                                                                                           | 28,000                       | 27,901                      | —99                   | ..                                                          | —99                                      |
| <i>S. (a)</i> 2,200                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                          |
| <i>A. 2.—Police Force</i> .                                                                                                                                                                                                | 1,600                        | 1,484                       | —116                  | —110                                                        | —6                                       |
| <i>A. 3.—Office Establishment</i> .                                                                                                                                                                                        | 15,800                       | 15,740                      | —60                   | —50                                                         | —10                                      |
| <i>A. 4.—Allowances, Honoraria,<br/>        etc. :</i>                                                                                                                                                                     |                              |                             |                       |                                                             |                                          |
| <i>Non-voted O.</i> 2,500                                                                                                                                                                                                  | 3,500                        | 2,932                       | —568                  | —200                                                        | —368                                     |
| <i>S. (a)</i> 1,000                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                          |
| Provision (Rs. 200) for medical treatment of British Officers not utilised, also less<br>touring.                                                                                                                          |                              |                             |                       |                                                             |                                          |
| <i>Voted</i> .                                                                                                                                                                                                             | 3,500                        | 3,135                       | —365                  | —360                                                        | —5                                       |
| <i>A. 5.—Supplies and Services,<br/>        and Contingencies</i> . . .                                                                                                                                                    | 10,600                       | 11,012                      | +412                  | +450                                                        | —38                                      |
| <i>A. 6.—Grants-in-aid, Contribu-<br/>        tions, etc.</i> . . . . .                                                                                                                                                    | 600                          | 600                         | ..                    | ..                                                          | ..                                       |
| <b>B.—District Executive Force :</b>                                                                                                                                                                                       |                              |                             |                       |                                                             |                                          |
| <i>B. 1.—Police Force</i> . . . . .                                                                                                                                                                                        | 7,900                        | 7,520                       | —380                  | —380                                                        | ..                                       |
| <i>B. 3.—Allowances, Honoraria,<br/>        etc.</i> . . . . .                                                                                                                                                             | 2,600                        | 2,429                       | —171                  | —150                                                        | —21                                      |
| <i>B. 4.—Supplies and Services, and<br/>        Contingencies</i> . . . . .                                                                                                                                                | 1,600                        | 1,012                       | —588                  | —550                                                        | —38                                      |
| Due to non-utilis tion of the provision for secret service expenditure (Rs. 100), diet<br>to police patients (Rs. 100), and supply of medical stores (Rs.100). Smaller expenditure<br>was also incurred on menial charges. |                              |                             |                       |                                                             |                                          |
| <b>C.—Railway Police :</b>                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                          |
| <i>C. 1.—Pay of Officers :</i>                                                                                                                                                                                             |                              |                             |                       |                                                             |                                          |
| <i>Non-voted</i>                                                                                                                                                                                                           | 12,200                       | 15,548                      | +3,348                | +3,370                                                      | —22                                      |
| Payment of leave salary of an officer aggregating Rs. 4,070 accounts for the excess.                                                                                                                                       |                              |                             |                       |                                                             |                                          |
| <i>Voted</i> . . . . .                                                                                                                                                                                                     | 6,800                        | 5,858                       | —942                  | —940                                                        | —2                                       |
| <i>C. 2. —Police Force</i> . . . . .                                                                                                                                                                                       | 1,60,900                     | 1,60,872                    | —28                   | ..                                                          | —28                                      |
| <i>C. 3.—Office Establishment</i> . . . . .                                                                                                                                                                                | 12,500                       | 12,798                      | +298                  | +290                                                        | +8                                       |

(a) Sanctioned on 6th February.

ACCOUNT I.—POLICE—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>C.—Railway Police—<i>contd.</i></b>                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                    |
| C. 4.—Travelling Allowance :                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        |                                    |
| Non-voted O. 1,400                                                                                                                                                                                                                                                                       | 1,900                   | 1,902                  | +2                    | +50                                                    | —48                                |
| S. (a) 500                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                    |
| Voted .                                                                                                                                                                                                                                                                                  | 16,800                  | 20,588                 | +3,788                | +3,788                                                 | +8                                 |
| Mainly in connection with His Excellency the Viceroy's visit.                                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                    |
| C. 5.—Other Allowances, Honorary, etc. :                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| Non-voted                                                                                                                                                                                                                                                                                | 200                     | ..                     | —200                  | ..                                                     | —200                               |
| No occasion arose for expenditure on medical treatment of officers.                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                    |
| Voted .                                                                                                                                                                                                                                                                                  | 12,900                  | 14,305                 | +1,405                | +1,120                                                 | +285                               |
| Due to the grant of two sets of free leave passes instead of one to all non-gazetted ranks of the Railway Police. The final excess is stated to be due to adjustment of book debits, the intimation of which was received too late to take any action for funds. See important comments. |                         |                        |                       |                                                        |                                    |
| C. 6.—Supplies and services .                                                                                                                                                                                                                                                            | 9,900                   | 9,309                  | —591                  | —920                                                   | +329                               |
| The net excess was due to adjustment of book debit charges after the close of the year. See Important comments.                                                                                                                                                                          |                         |                        |                       |                                                        |                                    |
| C. 7.—Contingencies . .                                                                                                                                                                                                                                                                  | 7,100                   | 6,810                  | —290                  | —610                                                   | +320                               |
| See C. 6.                                                                                                                                                                                                                                                                                |                         |                        |                       |                                                        |                                    |
| C. 8.—Grants-in-aid, contributions, etc. . . .                                                                                                                                                                                                                                           | 600                     | 600                    | ..                    | ..                                                     | ..                                 |
| C. 9 —Amount paid to R. M. Railway as share of rent of Railway Quarters .                                                                                                                                                                                                                | 34,800                  | 40,071                 | +5,271                | +1,120                                                 | +4,151                             |
| Underestimated. The final excess is stated to be due to the adjustment in the accounts for March 1930 final of the rent of Railway quarters for the half year ending 31st March 1930, amounting to Rs. 3,792. See important comments.                                                    |                         |                        |                       |                                                        |                                    |

(a) Sanctioned on 6th February.

ACCOUNT I.—POLICE—*concl'd*

| Major Head and Subhead.                                                                                                                               | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                       | Rs                           | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>D.—Criminal Intelligence Branch :</b>                                                                                                              |                              |                             |                      |                                                             |                                         |
| D. 1.—Police Force . . .                                                                                                                              | 26,600                       | 26,207                      | —393                 | —390                                                        | -3                                      |
| D. 2.—Office Establishment .                                                                                                                          | 4,800                        | 4,391                       | —409                 | —410                                                        | +1                                      |
| D. 3 —Allowances, Honoraria,<br>etc. . . . .                                                                                                          | 3,500                        | 4,574                       | +1,074               | +1,050                                                      | +24                                     |
| More expenditure on transfers and in connection with His Excellency the Viceroy's visit.                                                              |                              |                             |                      |                                                             |                                         |
| D. 4.—Supplies and Services,<br>and Contingencies . . .                                                                                               | 4,100                        | 3,234                       | —866                 | —850                                                        | —16                                     |
| The provision for arms and accoutrement and for secret expenditure remained un-<br>utilised. Also due to less expenditure under office contingencies: |                              |                             |                      |                                                             |                                         |
| <b>E.—Miscellaneous—Grants-in-aid . . .</b>                                                                                                           | 400                          | 400                         | ..                   | ..                                                          | ..                                      |
| <hr/>                                                                                                                                                 |                              |                             |                      |                                                             |                                         |
| Totals { Non voted . . .                                                                                                                              | 47,000                       | 49,483                      | +2,483               | +3,220                                                      | —737                                    |
| { Voted . . .                                                                                                                                         | 3,44,700                     | +3,51,749                   | 7,049                | +2,090                                                      | +4,959                                  |
| <hr/>                                                                                                                                                 |                              |                             |                      |                                                             |                                         |

## ACCOUNT II. -POLITICAL.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |

*A.—Political Agents :**A. 1.—Pay of Officers :*

|              |   |          |          |        |        |        |
|--------------|---|----------|----------|--------|--------|--------|
| O. 2,50,000  | } | 2,11,830 | 2,06,678 | —5,152 | —3,460 | —1,692 |
| S.(a)—38,170 |   |          |          |        |        |        |

*A. 2.—Pay of Establishments :*

|              |   |          |          |      |        |        |
|--------------|---|----------|----------|------|--------|--------|
| O. 1,52,500  | } | 1,57,070 | 1,56,583 | —487 | +1,230 | —1,717 |
| S. (b) 4,570 |   |          |          |      |        |        |

*A. 3.—Allowances, Honoraria,  
etc.*

|              |   |        |        |        |        |        |
|--------------|---|--------|--------|--------|--------|--------|
| O. 61,200    | } | 62,500 | 66,730 | +4,230 | +1,200 | +3,030 |
| S. (b) 1,300 |   |        |        |        |        |        |

Due to increased expenditure on cost of passages and on travelling allowance. The final excess was due to cost of passages of an officer on Foreign Service and other officers which could not be foreseen.

*A. 4.—Supplies and Services*

|              |   |        |        |        |        |        |
|--------------|---|--------|--------|--------|--------|--------|
| O. 19,000    | } | 23,320 | 24,928 | +1,608 | —1,910 | +3,518 |
| S. (b) 4,320 |   |        |        |        |        |        |

The final excess was mainly caused by the adjustment of Rs. 3,473 representing annual rent (i.e., interest and maintenance charges) of a shed and siding for Royal Saloons for 1929-30, the debit for which was raised by the B. B. and C. I. Railway towards the close of the year. See Important Comments.

*A. 5.—Contingencies*

|            |   |        |        |        |        |      |
|------------|---|--------|--------|--------|--------|------|
| O. 57,700  | } | 57,900 | 54,487 | —3,413 | —3,670 | +257 |
| S. (b) 200 |   |        |        |        |        |      |

Smaller expenditure than anticipated. The uncovered excess was due to some debits adjusted after the close of the year.

*A. 6.—Grants-in-aid, contributions,  
etc.*

|              |   |       |       |    |    |    |
|--------------|---|-------|-------|----|----|----|
| O. ..        | } | 1,900 | 1,895 | —5 | .. | —5 |
| S. (b) 1,900 |   |       |       |    |    |    |

(a) Sanctioned as follows :—6th February,—Rs. 15,990 ; 25th February,—Rs. 4,590 ; 22nd March,—Rs. 17,590.

(b) Sanctioned on 6th February.

ACCOUNT II.—POLITICAL—*concl'd.*

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

A.—Political Agents—*concl'd.*

|                                                                                        |      |        |        |        |      |
|----------------------------------------------------------------------------------------|------|--------|--------|--------|------|
| A. 7.—Deduct—charges recovered<br>from other Governments,<br>Departments, etc. . . . . | —700 | —1,881 | —1,181 | —1,460 | +279 |
|----------------------------------------------------------------------------------------|------|--------|--------|--------|------|

Recoveries were on account of establishment charges from Indian States.

## B.—Miscellaneous :

## B. 1.—Mina Corps.

|                           |        |        |     |     |     |
|---------------------------|--------|--------|-----|-----|-----|
| B. 1 (1).—Pay of Officers |        |        |     |     |     |
| O. 39,500                 | 37,520 | 37,533 | +13 | +90 | —77 |
| S.(c) —1,980              |        |        |     |     |     |

|                                  |        |        |        |        |     |
|----------------------------------|--------|--------|--------|--------|-----|
| B. 1(2).—Pay of Establishments . | 67,500 | 66,426 | —1,074 | —1,060 | —14 |
|----------------------------------|--------|--------|--------|--------|-----|

|                                                 |        |        |      |      |     |
|-------------------------------------------------|--------|--------|------|------|-----|
| B. 1(3).—Allowances, Honoraria,<br>etc. . . . . | 37,400 | 37,760 | +360 | +330 | +30 |
|-------------------------------------------------|--------|--------|------|------|-----|

|                                |        |        |        |        |        |
|--------------------------------|--------|--------|--------|--------|--------|
| B. 1(4).—Supplies and Services | 10,000 | 16,694 | +6,694 | +5,160 | +1,534 |
|--------------------------------|--------|--------|--------|--------|--------|

Due to larger expenditure on ordnance stores and to adjustment of certain debits for 1928-29 during the year. The debits from the Military Department exceeded the estimate and no funds could be provided owing to late receipt of information. See Important comments.

|                           |       |       |      |      |    |
|---------------------------|-------|-------|------|------|----|
| B. 1 (5).—Contingencies . | 8,600 | 7,848 | —752 | —750 | —2 |
|---------------------------|-------|-------|------|------|----|

Due to economy.

|                                                             |       |    |        |        |      |
|-------------------------------------------------------------|-------|----|--------|--------|------|
| B. 1 (6).—Grants-in-aid, Con-<br>tributions, etc. : . . . . | 1,800 | 77 | —1,723 | —1,230 | —493 |
|-------------------------------------------------------------|-------|----|--------|--------|------|

It was subsequently decided that officers of the Indian Army Reserve were not entitled to passage concession.

|                             |       |       |        |        |      |
|-----------------------------|-------|-------|--------|--------|------|
| B. 2.—Other charges . . . . |       |       |        |        |      |
| O. . . . .                  | 4,590 | 6,618 | +2,028 | +1,840 | +188 |
| S. (d) 4,590                |       |       |        |        |      |

Increased expenditure on customs duty on Ordnance Stores supplied to Indian State Forces.

|        |            |          |          |        |        |        |
|--------|------------|----------|----------|--------|--------|--------|
| Totals | Gross .    | 6,81,930 | 6,84,257 | +2,327 | —2,230 | +4,557 |
|        | Deductions | —700     | —1,881   | —1,181 | —1,460 | +279   |
|        | Net .      | 6,81,230 | 6,82,376 | +1,146 | —3,690 | +4,836 |

(c) mentioned on 22nd March.

(d) „ „ 25th February.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remained<br>un-adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|------------------------------------|
|                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                |
| <b>A.—Land Revenue :</b>                                                                             |                              |                             |                       |                                                             |                                    |
| A. 1.—Pay of Establishments .                                                                        | 4,800                        | 4,956                       | +156                  | +450                                                        | —294                               |
| A. 2.—Other Charges . . .                                                                            | 1,300                        | 1,475                       | +175                  | +270                                                        | —95                                |
| Larger expenditure on travelling allowance on transfer and increased expenditure on local allowance. |                              |                             |                       |                                                             |                                    |
| <b>B.—Excise :</b>                                                                                   |                              |                             |                       |                                                             |                                    |
| <b>B. 1.—District Executive Es-<br/>tablishment :</b>                                                |                              |                             |                       |                                                             |                                    |
| B. 1 (1).—Pay of Establish-<br>ments . . . . .                                                       | 1,400                        | 1,416                       | +16                   | +20                                                         | —4                                 |
| B. 1. (3).—Other Charges :                                                                           | 700                          | 390                         | —310                  | ..                                                          | —310                               |
| Economy.                                                                                             |                              |                             |                       |                                                             |                                    |
| <b>B. 2.—Excise Bureau :</b>                                                                         |                              |                             |                       |                                                             |                                    |
| B. 2. (1).—Pay of Establish-<br>ments . . . . .                                                      | 35,400                       | 32,424                      | —2,976                | —2,890                                                      | —86                                |
| B. 2 (2).—Secret Expenses .                                                                          | 3,000                        | 1,694                       | —1,306                | —800                                                        | —506                               |
| A fluctuating item.                                                                                  |                              |                             |                       |                                                             |                                    |
| B. 2 (3).—Other Charges .                                                                            | 24,900                       | 19,741                      | —5,159                | —4,960                                                      | —199                               |
| Over-estimate.                                                                                       |                              |                             |                       |                                                             |                                    |
| <b>D.—Administration of Justice :</b>                                                                |                              |                             |                       |                                                             |                                    |
| D. 1.—Pay of Officers . . .                                                                          | 7,000                        | 6,960                       | —40                   | —40                                                         | ..                                 |
| D. 2.—Pay of Establishments .                                                                        | 1,800                        | 1,649                       | —151                  | —40                                                         | —111                               |
| D. 3.—Other Charges . . .                                                                            | 11,100                       | 12,648                      | +1,548                | +1,950                                                      | —402                               |

Represents repair charges to Railway Magistrate's carriage and increased expenditure on postage and telegrams.



ACCOUNT III.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Sub-head.                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                       | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>E.—Ecclesiastical :</b>                                                            |                              |                             |                       |                                                             |                                         |
| <i>E. 1.—Pay of Establishments .</i>                                                  | 400                          | 384                         | —16                   | ..                                                          | —16                                     |
| <i>E. 3.—Other Charges . .</i>                                                        | 1,700                        | 1,760                       | +60                   | +70                                                         | —10                                     |
| <b>F.—Education :</b>                                                                 |                              |                             |                       |                                                             |                                         |
| <i>F. 1.—University :</i>                                                             |                              |                             |                       |                                                             |                                         |
| <i>F. 1 (1).—Pay of Furlough<br/>Reserve Officers .</i>                               | 2,400                        | 2,260                       | —140                  | ..                                                          | —140                                    |
| <i>F. 1 (2).—Grants to Non-<br/>Government Arts Col-<br/>leges . . . .</i>            | 53,400                       | 53,418                      | +18                   | +20                                                         | —2                                      |
| <i>F. 2.—Grants-in-aid to Non-<br/>Government Secondary<br/>and Primary Schools .</i> | 33,000                       | 40,649                      | +7,649                | +8,960                                                      | —1,311                                  |

A new building grant was sanctioned.

|                                 |       |     |      |      |     |
|---------------------------------|-------|-----|------|------|-----|
| <i>F. 3.—Scholarships . . .</i> | 1,100 | 288 | —812 | —800 | —12 |
|---------------------------------|-------|-----|------|------|-----|

The provision for scholarships in Professional colleges and schools was not utilised.

**G.—Medical :**

|                                      |       |       |        |        |     |
|--------------------------------------|-------|-------|--------|--------|-----|
| <i>G. 1.—Pay of Establishments .</i> | 8,900 | 6,927 | —1,973 | —1,970 | —3  |
| <i>G. 2.—Other Charges . . .</i>     | 500   | 585   | +85    | +140   | —55 |

**H.—Public Health :**

|                                    |       |    |        |        |    |
|------------------------------------|-------|----|--------|--------|----|
| <i>H. 1.—Pay of Establishments</i> | 2,700 | .. | —2,700 | —2,700 | .. |
|------------------------------------|-------|----|--------|--------|----|

Temporary establishment not entertained in the absence of epidemic disease.

|                                  |     |     |      |      |    |
|----------------------------------|-----|-----|------|------|----|
| <i>H. 2.—Other Charges . . .</i> | 300 | 600 | +300 | +300 | .. |
|----------------------------------|-----|-----|------|------|----|

The expenditure of Rs. 600, which was not provided for in the original estimates, represents grant to the Abu Municipality for anti-malarial measures.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

| Major Head and Sub-head.      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted.<br>+ or —. |
|-------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------------|
|                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                      |
| <b>J.—Miscellaneous :</b>     |                         |                        |                       |                                                        |                                          |
| J. 1.—Pay of Establishments . | 1,300                   | 1,297                  | —3                    | ..                                                     | —3                                       |
| J. 2.—Other Charges :         |                         |                        |                       |                                                        |                                          |
| <i>Non-voted</i>              | 47,100                  | 47,443                 | + 343                 | + 400                                                  | —57                                      |
| Voted .                       | 3,300                   | 3,073                  | —227                  | ..                                                     | —227                                     |
| Totals { <i>Non-voted</i>     | 49,200                  | 49,587                 | + 387                 | + 470                                                  | —83                                      |
| Voted .                       | 1,98,300                | 1,92,450               | —5,850                | —2,090                                                 | —3,760                                   |

## IMPORTANT COMMENTS.

*Control of expenditure.*

1. *Account I.*—Police.—Sub-heads C.-5 (voted), C.-6, C.-7 and C.-9 and *Account II.*—Political.—Sub-head B. 1(4).—The explanations furnished by the local Administration in regard to the final excesses under these sub-heads, which were left uncovered, indicate the need for a more careful watch over liabilities. Similar defects were noticed in the previous year.

2. *Account II.*—Political.—Sub-head A. 4.—The uncovered excess was mainly caused by the adjustment of Rs. 3,473 representing annual rent (*i.e.*, interest and maintenance charges) of the shed and siding for the Royal saloons in the Carriage and wagon shops at Ajmer for 1929-30. No provision was made either in the original or supplementary estimates. The bill was sent to the local Administration for countersignature in April 1930 who suggested the adjustment of the charge in the accounts for 1930-31 as it was then too late to provide funds. The charge is a recurring one and the absence of provision is not a sufficient reason for postponing the adjustment to the accounts of the next year.

*General remarks.*

3. The original estimate for non-voted expenditure was only about 2 per cent. in excess of requirements. The offer of the surrender of Rs. 19,570, which was accepted by the Finance Department on the 22nd March 1930, resulted in an excess of Rs. 4,016 over the total appropriation.

The voted excess of Rs. 1,199 represents about 0.2 per cent. of the original grant. This small excess is also mainly due to failure to provide for accruing liabilities.

## GRANT No. 82.—CENTRAL INDIA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and other Expenses of the CENTRAL INDIA ADMINISTRATION.

| Accounts.                                |              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------|--------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                          |              | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| Account I.—Direct Demands on the Revenue | { Non-voted. | 69,444                  | 81,296                 | +11,852               | +11,940                                                | —88                                     |
|                                          | { Voted .    | 57,700                  | 59,646                 | +1,946                | +4,591                                                 | —2,645                                  |
| Account II—Police                        | { Non-voted  | 14,600                  | 13,684                 | —916                  | ..                                                     | —916                                    |
|                                          | { Voted .    | 2,22,400                | 2,06,669               | —15,731               | —10,363                                                | —5,368                                  |
| Account III—Political                    |              | 5,95,300                | 5,74,612               | —20,688               | —9,423                                                 | —11,265                                 |
| Account IV—Other Expenditure Heads       | { Non-voted  | 32,700                  | 28,948                 | —3,752                | —2,517                                                 | —1,235                                  |
|                                          | { Voted .    | 2,85,900                | 2,84,220               | —1,680                | +3,534                                                 | —5,214                                  |
| Totals                                   | { Non-voted. | 7,12,044                | 6,98,540               | —13,504               | ..                                                     | —13,504                                 |
|                                          | { Voted .    | 5,66,000                | 5,50,535               | —15,465               | —2,238                                                 | —13,227                                 |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

The extension of the post of Excise Commissioner and his staff for two years from November 1929 has led to the various excesses, including the excess of Rs. 11,108 against the original provision under B. 1 (1)—non-voted.

## ACCOUNT III.—POLITICAL.

Sub-head A. 7.—The excess of Rs. 2,377 over the original appropriation of Rs. 1,900 was due to payment of more contributions for cost of passages. Excess to the extent of Rs. 1,767 was covered by re-appropriation and the balance of the excess remained uncovered as the connected debits were not expected to be raised in the accounts for 1929-30.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Sub-head B. 1 (1).—The excess of Rs. 3,510 over the original appropriation of Rs. 19,900 was mainly caused by leave arrangements (Rs. 2,980) and revision of pay of an officer (Rs. 580).

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

| Major Head and Subhead.                                                                                         | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|-----------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|----------------------------------------|
|                                                                                                                 | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                    |
| <b>A.—Land Revenue:</b>                                                                                         |                              |                             |                       |                                                             |                                        |
| <i>Non-voted.</i>                                                                                               | 25,400                       | 25,424                      | +24                   | +24                                                         | ..                                     |
| Voted . . . . .                                                                                                 | 2,200                        | 2,182                       | —18                   | —10                                                         | —8                                     |
| <b>A. A.—Land Revenue—Survey and Settlement:</b>                                                                |                              |                             |                       |                                                             |                                        |
| A. A. 3.—Other Charges . . . . .                                                                                | ..                           | 311                         | +311                  | +311                                                        | ..                                     |
| Charges for printing a settlement report were not anticipated.                                                  |                              |                             |                       |                                                             |                                        |
| <b>B.—Excise:</b>                                                                                               |                              |                             |                       |                                                             |                                        |
| <b>B. 1.—District Executive Establish-<br/>ment:</b>                                                            |                              |                             |                       |                                                             |                                        |
| <b>B. 1 (1).—Pay of Officers:</b>                                                                               |                              |                             |                       |                                                             |                                        |
| <i>Non-voted</i> . . . . .                                                                                      | 22,000                       | 33,108                      | +11,108               | +11,190                                                     | —82                                    |
| The post of Excise Commissioner and his establishment were extended for two years from November 1929.           |                              |                             |                       |                                                             |                                        |
| Voted . . . . .                                                                                                 | 300                          | 630                         | +330                  | +330                                                        | ..                                     |
| Special pay for an Excise officer was drawn by a voted officer and not by a non-voted officer, as provided for. |                              |                             |                       |                                                             |                                        |
| B. 1. (2) Pay of Establishments                                                                                 | 22,100                       | 23,308                      | +1,208                | +2,220                                                      | —1,012                                 |
| See B. 1 (1) Non-voted.                                                                                         |                              |                             |                       |                                                             |                                        |
| <b>B. 1 (3).—Allowances, Honora-<br/>raria, etc.:</b>                                                           |                              |                             |                       |                                                             |                                        |
| <i>Non-voted</i> . . . . .                                                                                      | 1,000                        | 3,219                       | +2,219                | +2,225                                                      |                                        |
| See B 1 (1) Non-voted.                                                                                          |                              |                             |                       |                                                             |                                        |
| Voted . . . . .                                                                                                 | 1,400                        | 2,048                       | +648                  | +710                                                        | —62                                    |
| See B 1 (1) Non-voted.                                                                                          |                              |                             |                       |                                                             |                                        |
| B. 1 (4).—Supplies and Services                                                                                 | 11,200                       | 10,935                      | —265                  | +50                                                         | —315                                   |
| B 1 (5).—Contingencies . . . . .                                                                                | 2,800                        | 3,610                       | +810                  | +820                                                        | —10                                    |
| See B 1 (1) Non-voted.                                                                                          |                              |                             |                       |                                                             |                                        |
| <b>B. 1 (6).—Grants-in-aid, Contri-<br/>butions, etc.:</b>                                                      |                              |                             |                       |                                                             |                                        |
| <i>Non-voted</i> . . . . .                                                                                      | 600                          | 600                         | —                     | ..                                                          | ..                                     |
| Voted . . . . .                                                                                                 | 600                          | 575                         | —25                   | —                                                           | —25                                    |

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

| Major Head and Subhead.                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
| B.—Excise— <i>concl'd.</i>                                                                 | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| B. 2.—Compensations :                                                                      |                              |                             |                       |                                                             |                                         |
| <i>Non-voted</i> O. 22,000 }                                                               | 20,444                       | 18,945                      | —1,499                | —1,499                                                      | ..                                      |
| S. (a)—1,556 }                                                                             |                              |                             |                       |                                                             |                                         |
| The method of calculation of excise compensation payable to the Indore Durbar was revised. |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                            | 200                          | 210                         | +10                   | +10                                                         | ..                                      |
| B. 3.—Works . . . . .                                                                      | 100                          | ..                          | —100                  | +50                                                         | —150                                    |
| B. 4.—Other Charges . . . . .                                                              | 1,100                        | 722                         | —378                  | ..                                                          | —378                                    |
| Less expenditure was incurred on “vats and appliances for distillaries” and on rewards.    |                              |                             |                       |                                                             |                                         |
| C.—Stamps . . . . .                                                                        | 2,300                        | 1,754                       | —546                  | ..                                                          | —546                                    |
| Due to decreased sale of stamps.                                                           |                              |                             |                       |                                                             |                                         |
| D.—Forest :                                                                                |                              |                             |                       |                                                             |                                         |
| D. 1.—Pay of Establishments . . . . .                                                      | 4,900                        | 4,762                       | —138                  | —125                                                        | —13                                     |
| D. 2.—Other Charges . . . . .                                                              | 6,000                        | 6,716                       | +716                  | +725                                                        | —9                                      |
| Due to felling of more trees in the forest coupes.                                         |                              |                             |                       |                                                             |                                         |
| D. 3.—Interest on Forest Capital<br>outlay . . . . .                                       |                              | 79                          | +79                   | +100                                                        | —21                                     |
| D. 4.—Share of Capital Char-<br>ges financed from ordi-<br>nary Revenue. . . . .           | 1,000                        | 400                         | —600.                 | —600                                                        | ..                                      |
| Smaller expenditure on communications and buildings explains the saving.                   |                              |                             |                       |                                                             |                                         |
| E.—Registration . . . . .                                                                  | 1,500                        | 1,404                       | —96                   | ..                                                          | —96                                     |
| Totals                                                                                     |                              |                             |                       |                                                             |                                         |
| { <i>Non-voted</i> . . . . .                                                               | 69,441                       | 81,296                      | +11,852               | +11,940                                                     | —88                                     |
| { Voted . . . . .                                                                          | 57,700                       | 59,646                      | +1,946                | +4,591                                                      | —2,645                                  |

## ACCOUNT II.—POLICE.

| Major Head and Subhead.                                                          | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reap-<br>pro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------------|-----------------------------------------|
|                                                                                  | Rs.                          | Rs.                         | Rs.                   | Rs.                                                              | Rs.                                     |
| <b>A.—District Executive Force—Dis-<br/>trict Police :</b>                       |                              |                             |                       |                                                                  |                                         |
| A. 1.—Pay of Officers :                                                          |                              |                             |                       |                                                                  |                                         |
| Non-voted O. 12,800 }<br>S. (a)—1,200 }                                          | 11,600                       | 11,568                      | —32                   | ..                                                               | —32                                     |
| Voted . . . . .                                                                  | 13,000                       | 11,959                      | —1,041                | —900                                                             | —141                                    |
| A. 2.—Police Force . . . . .                                                     | 1,51,800                     | 1,42,424                    | —9,376                | —8,224                                                           | —1,152                                  |
| Due to reductions on account of rendition of Sehore Cantonment to Bhopal Durbar. |                              |                             |                       |                                                                  |                                         |
| A. 3.—Office Establishment . . . . .                                             | 13,900                       | 13,073                      | —827                  | —227                                                             | —600                                    |
| A. 4.—Allowances, Honoraria,<br>etc. :                                           |                              |                             |                       |                                                                  |                                         |
| Non-voted . . . . .                                                              | 2,400                        | 1,516                       | —884                  | ..                                                               | —884                                    |
| Under travelling allowance.                                                      |                              |                             |                       |                                                                  |                                         |
| Voted . . . . .                                                                  | 21,100                       | 19,389                      | —1,711                | ..                                                               | —1,711                                  |
| Chiefly due to rendition of Sehore Cantonment. See A. 2.                         |                              |                             |                       |                                                                  |                                         |
| A. 5.—Supplies and Services,<br>and Contingencies. . . . .                       | 22,400                       | 19,824                      | —2,576                | —1,012                                                           | —1,564                                  |
| Under clothing charges due to reduction in strength of Police.                   |                              |                             |                       |                                                                  |                                         |
| A. 6.—Grants-in-aid, contribu-<br>tions, etc. . . . .                            | 600                          | 600                         | ..                    | ..                                                               | ..                                      |
| <b>B.—Works</b> . . . . .                                                        | 200                          | ..                          | —200                  | ..                                                               | —200                                    |
| No expenditure was necessary.                                                    |                              |                             |                       |                                                                  |                                         |
| Totals { Non-voted . . . . .                                                     | 14,600                       | 13,684                      | —916                  | ..                                                               | —916                                    |
| { Voted . . . . .                                                                | 2,22,400                     | 2,06,669                    | —15,731               | —10,363                                                          | —5,368                                  |

(a) Sanctioned on 20th February.

## ACCOUNT III.—POLITICAL (ALL NON-VOTED).

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|

Rs. Rs. Rs. Rs. Rs.

## A — Political Agents :

A. 1.—Pay of Officers . . . 2,66,100 2,55,467 —10,633 —9,082 —1,551

A. 2.—Pay of Establishments . . . 1,53,400 1,45,387 —7,513 —4,108 —3,405

Partly due to rendition of Sehore Cantonment to Bhopal Durbar.

## A. 3.—Allowances, Honoraria, etc.

|       |        |          |        |        |    |        |
|-------|--------|----------|--------|--------|----|--------|
| O.    | 52,100 | } 63,100 | 61,082 | —2,018 | .. | —2,018 |
| S.(a) | 11,000 |          |        |        |    |        |

A. 4.—Supplies and Services . . . 18,400 13,135 —5,265 —5,177 —88

Under purchase and repair of tents.

A. 5.—Secret Expenses . . . 100 .. —100 .. —100

A. 6.—Contingencies . . . 68,300 70,683 +2,383 +7,177 —4,794

Due to extra expenditure on H. E. the Viceroy's visit and on the maintenance of European prisoners at Yarrowda and extra prisoners at Indore state jail. The addition of Rs. 7,177 made by reappropriations sanctioned on different dates in August and December 1929 proved to be excessive.

A. 7. Grants-in-aid, Contributions, etc. . . . 1,900 4,277 +2,377 +1,767 +610

Due to payment of more contributions for cost of passages. The remaining excess of Rs. 610 represents contribution for two officers, the debits for which were not anticipated in the accounts for 1929-30.

B.—Miscellaneous . . . . 24,000 24,081 +81 .. +81

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Total . . . 5,95,300 5,74,612 —20,688 —9,423 —11,265

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(a) Sanctioned on 3rd February.

## ACCOUNT IV—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                        | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                     |
| <b>A.—General Administration—District Establishment:</b>                                                                                                                                                                                                                                                                                               |                              |                             |                       |                                                                         |                                         |
| A. 1.—Charges of Manpur Pergunah:                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                                         |                                         |
| A. 1 (1).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                              | 9,000                        | 10,399                      | +1,399                | +1,470                                                                  | —71                                     |
| On account of leave salary.                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                                         |                                         |
| A. 1 (2).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                      | 2,700                        | 2,649                       | —51                   | +160                                                                    | —211                                    |
| <b>B.—Administration of Justice :</b>                                                                                                                                                                                                                                                                                                                  |                              |                             |                       |                                                                         |                                         |
| B. 1.—Civil and Sessions Courts :                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                                         |                                         |
| B. 1 (1).—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                    | 19,900                       | 23,410                      | +3,510                | +5,600                                                                  | —2,090                                  |
| Due to the adjustment of leave salary of judicial officer, Neemuch, not anticipated when the original estimates were framed (Rs. 2,980) and revision of pay of the Judicial Officer, Mhow (Rs. 580). The final saving of Rs. 2,090 was due to non-receipt of debits for leave salary of the Judicial officer, Neemuch for the latter part of the year. |                              |                             |                       |                                                                         |                                         |
| B. 1 (2).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                              | 14,600                       | 14,430                      | —170                  | ..                                                                      | —170                                    |
| B. 1 (3).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                      | 9,300                        | 7,773                       | —1,527                | —110                                                                    | —1,417                                  |
| Due to the rendition of Sehore Cantonment to the Bhopal Durbar.                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                                         |                                         |
| B. 2.—Other Expenditure :                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                                         |                                         |
| B. 2 (1).—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                              | 6,200                        | 5,731                       | —469                  | —460                                                                    | —9                                      |
| B. 2 (2).—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                      | 4,800                        | 4,408                       | —392                  | —200                                                                    | —192                                    |
| <b>C.—Jails and Convict Settlements :</b>                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                                         |                                         |
| C. 1.—Pay of Officers . . . . .                                                                                                                                                                                                                                                                                                                        | 100                          | 75                          | —25                   | —25                                                                     | ..                                      |
| C. 2.—Pay of Establishments . . . . .                                                                                                                                                                                                                                                                                                                  | 1,200                        | 880                         | —320                  | —315                                                                    | —5                                      |
| Due to rendition of Sehore Cantonment.                                                                                                                                                                                                                                                                                                                 |                              |                             |                       |                                                                         |                                         |
| C. 3.—Other Charges . . . . .                                                                                                                                                                                                                                                                                                                          | 1,800                        | 1,005                       | —795                  | —425                                                                    | —370                                    |
| Chiefly due to less expenditure under dietary charges of the prisoners and to rendition of the Sehore Cantonment.                                                                                                                                                                                                                                      |                              |                             |                       |                                                                         |                                         |



ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                          | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —.   | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------|------------------------------|-----------------------------|-------------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                  | Rs.                          | Rs.                         | Rs.                     | Rs.                                                         | Rs.                                     |
| <i>D.—Ecclesiastical :</i>                                                       |                              |                             |                         |                                                             |                                         |
| <i>D. 1.—Ecclesiastical Establish-<br/>ments—Church of England :</i>             |                              |                             |                         |                                                             |                                         |
| <i>D. 1 (1).—Pay of Officers</i>                                                 |                              |                             |                         |                                                             |                                         |
| <i>O.       21,700</i>                                                           | 19,500                       | 19,053                      | —447                    | —20                                                         | —427                                    |
| <i>S. (a)—2,200</i>                                                              |                              |                             |                         |                                                             |                                         |
| <i>D. 1 (2).—Pay of Establish-<br/>ments</i>                                     | 1,100                        | 1,045                       | —55                     | ..                                                          | —55                                     |
| <i>D. 1 (3).—Other Charges</i>                                                   | 9,300                        | 6,184                       | —3,116                  | —2,583                                                      | —533                                    |
|                                                                                  |                              |                             | Under cost of passages. |                                                             |                                         |
| <i>D. 2.—Ecclesiastical Establish-<br/>ments—Other Churches :</i>                |                              |                             |                         |                                                             |                                         |
| <i>D. 2 (1).—Pay of Establish-<br/>ments</i>                                     | 100                          | 138                         | +38                     | +38                                                         | ..                                      |
| <i>D. 2 (2).—Other Charges</i>                                                   | 300                          | 216                         | —84                     | —38                                                         | —46                                     |
| <i>D. 3.—Cemetery Establishment :</i>                                            |                              |                             |                         |                                                             |                                         |
| <i>D. 3 (1).—Pay of Establish-<br/>ments</i>                                     | 600                          | 666                         | +66                     | +66                                                         | ..                                      |
| <i>D. 3 (2).—Other Charges</i>                                                   | 1,100                        | 926                         | —174                    | ..                                                          | —174                                    |
| <i>E.—Education :</i>                                                            |                              |                             |                         |                                                             |                                         |
| <i>E. 1.—University—Grants to<br/>Non-Government Arts<br/>Colleges</i>           | 50,000                       | 50,000                      | ..                      | ..                                                          | ..                                      |
| <i>E. 2.—Grants-in-aid to Non-<br/>Government Secondary<br/>Schools</i>          | 35,200                       | 33,971                      | —1,229                  | —1,150                                                      | —79                                     |
| <i>E. 3.—Grants-in-aid to Non-<br/>Government Primary<br/>Schools</i>            | 38,500                       | 39,542                      | +1,042                  | +1,115                                                      | —73                                     |
| Payment of extra grants-in-aid for Mhow Girls' School for extension of building. |                              |                             |                         |                                                             |                                         |
| <i>E. 4.—Inspection, Scholarships<br/>and Miscellaneous Ex-<br/>penditure :</i>  |                              |                             |                         |                                                             |                                         |
| <i>E. 4 (2).—Pay of Establish-<br/>ments</i>                                     | 2,600                        | 2,281                       | —319                    | —318                                                        | —1                                      |
| <i>E. 4 (3).—Other Charges</i>                                                   | 3,500                        | 2,455                       | —1,045                  | —1,010                                                      | —35                                     |
| Under inspection charges of European High Schools.                               |                              |                             |                         |                                                             |                                         |

(a) Sanctioned on 20th February.

ACCOUNT IV. —OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted.<br>+ or —. |
|-----------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------------|
|                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                      |
| <b>F.—Medical :</b>                                       |                         |                        |                       |                                                        |                                          |
| <b>F. 1.—Medical Establishment :</b>                      |                         |                        |                       |                                                        |                                          |
| F. 1 (1).—Pay of Officers . . . . .                       | 700                     | 720                    | +20                   | +20                                                    | ..                                       |
| F. 1 (2).—Pay of Establishments . . . . .                 | 3,500                   | 3,274                  | —226                  | ..                                                     | —226                                     |
| F. 1 (3).—Other Charges . . . . .                         | 1,500                   | 1,244                  | —256                  | ..                                                     | —256                                     |
| <b>F. 2.—Hospitals and Dispensaries :</b>                 |                         |                        |                       |                                                        |                                          |
| F. 2 (1).—Pay of Establishments . . . . .                 | 16,600                  | 16,321                 | —279                  | —240                                                   | —39                                      |
| F. 2 (2).—Grants-in-aid to Medical Institutions . . . . . | 24,000                  | 24,227                 | +227                  | +227                                                   | ..                                       |
| F. 2 (3).—Other Charges . . . . .                         | 13,300                  | 13,696                 | +396                  | +240                                                   | +156                                     |
| <b>G.—Public Health . . . . .</b>                         | 1,000                   | 44                     | —956                  | —900                                                   | —56                                      |

The provision intended for possible outbreak of epidemic diseases was only partially required.

**I.—Famine Relief .**

|                                       |    |     |      |      |    |
|---------------------------------------|----|-----|------|------|----|
| I. 1.—Pay of Establishments . . . . . | .. | 525 | +525 | +525 | .. |
|---------------------------------------|----|-----|------|------|----|

Due to Famine having been declared at Nowgong.

|                                          |    |    |    |      |      |
|------------------------------------------|----|----|----|------|------|
| I 2 —Allowances, Honoraria, etc. . . . . | .. | .. | .. | +150 | —150 |
|------------------------------------------|----|----|----|------|------|

See I. 1.—Charges were expected to be incurred in connection with the famine.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## J.—Miscellaneous :

J. 1.—Grants-in-aid :                      25,200              25,180              —20              ..              —20

J. 2.—Other Expenditure              .              1,400              700              —700              —800              +100

Under rewards to European ladies for passing departmental examination (Rs. 400 and Miscellaneous Durbar expenditure (Rs. 300)).

|        |   |           |   |   |          |          |        |        |        |
|--------|---|-----------|---|---|----------|----------|--------|--------|--------|
| Totals | { | Non-voted | . | . | 32,700   | 28,948   | —3,752 | —2,517 | —1,235 |
|        |   | Voted     | . | . | 2,85,900 | 2,84,220 | —1,680 | +3,534 | —5,214 |

## IMPORTANT COMMENTS.

*General.*—The original estimate for non-voted expenditure was just over 1 per cent. in excess of requirements. The original appropriation was, however, increased by Rs. 6,044 as a result of modifications sanctioned by the Government of India, Finance Department, in February 1930 at the instance of the local Administration. This unnecessary additional appropriation had the effect of enhancing the saving to about 1.9 per cent.

The saving in the voted section was 2.7 per cent. against 3.3 per cent. in the previous year.

## GRANT No. 83—HYDERABAD.

**SUMMARY** by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Salaries and Other Expenses of the HYDERABAD RESIDENCY.

| Accounts.                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>Account I.—Political</i> . . .                         | 2,92,610                | 2,78,644               | —13,966               | ..                                                          | —13,966                                 |
| <i>Account II—</i> { <i>Non-Voted</i> . . .               | 55,605                  | 46,171                 | —9,434                | ..                                                          | —9,434                                  |
| <i>Other Expen-<br/>diture Heads</i> { <i>Voted</i> . . . | 2,99,000                | 2,98,444               | —556                  | ..                                                          | —556                                    |
| <hr/>                                                     |                         |                        |                       |                                                             |                                         |
| <i>Totals</i> . { <i>Non-Voted</i> . . .                  | 3,48,215                | 3,24,815               | —23,400               | ..                                                          | —23,400                                 |
| { <i>Voted</i> . . .                                      | 2,99,000                | 2,98,444               | —556                  | ..                                                          | —556                                    |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—POLITICAL.

Subhead A 3.—The saving of Rs. 9,998 in the actual expenditure against the final appropriation of Rs. 35,100 is mainly the result of the non-utilisation of the provision of (i) Rs. 8,200 under “cost of passages” and (ii) Rs. 1,000 under “medical treatment of British officers”—See also Important Comments.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Subhead F. 1. (5).—The saving of Rs. 4,238 against final appropriation of Rs. 5,600 was due mainly to the provision of Rs. 3,400 on account of cost of passages not having been surrendered to Government.—See Important Comments.

ACCOUNT I.—POLITICAL (*All Non-voted.*)

| Major Head and Subhead.                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Political Agents :</b>                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <b>A. 1.—Pay of Officers.</b>                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>O.</i> . 1,32,500 }                                                                                                                                                                                                             | 1,30,500                     | 1,29,099                    | —1,401                | ..                                                          | —1,401                                  |
| <i>S. (a)</i> —2,000 }                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <b>A. 2.—Pay of Establishments.</b>                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>O.</i> . 91,800 }                                                                                                                                                                                                               | 90,300                       | 88,293                      | —2,007                | —2,200                                                      | +193                                    |
| <i>S. (a)</i> —1,500 }                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| <b>A. 3.—Allowances, Honoraria, Etc.</b>                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| <i>O.</i> . 36,600 }                                                                                                                                                                                                               | 35,100                       | 25,102                      | —9,998                | —1,290                                                      | —8,708                                  |
| <i>S. (a)</i> —1,500 }                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Provisions for "cost of passages" (Rs. 8,200) and "medical treatment of British officers" (Rs. 1,000) were not utilised. Rs. 5,200 was offered for surrender but was not accepted. See Important Comments.                         |                              |                             |                       |                                                             |                                         |
| <b>A. 4.—Supplies and Services.</b>                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>O.</i> . 20,300 }                                                                                                                                                                                                               | 18,510                       | 15,720                      | —2,790                | —20                                                         | —2,770                                  |
| <i>S. (a)</i> —1,790 }                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Savings occurred under "Purchase and maintenance of motor cars, etc.," and "Main-tenance and Renewal charges of Agency and Residency furniture". Rs. 2,000 was offered for surrender but was not accepted. See Important Comments. |                              |                             |                       |                                                             |                                         |
| <b>A. 5.—Secret Expenses</b>                                                                                                                                                                                                       | 500                          | ..                          | —500                  | —420                                                        | —80                                     |
| No expenditure was necessary.                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <b>A. 6.—Contingencies</b>                                                                                                                                                                                                         | 16,600                       | 15,199                      | —1,401                | +20                                                         | —1,421                                  |
| Certain books were not received during the year (Rs. 450). The balance of the saving is stated to be not considerable considering the highly fluctuating nature of the expenditure.                                                |                              |                             |                       |                                                             |                                         |
| <b>A. 7.—Grants-in-aid, Contributions, etc.</b>                                                                                                                                                                                    | 600                          | 1,329                       | +729                  | +1,210                                                      | —481                                    |
| Due mainly to adjustment of arrears of some passage contributions. The remain- ing saving is chiefly due to the debit on account of one officer not having been raised by the Military Department during 1929-30.                  |                              |                             |                       |                                                             |                                         |
| <b>B.—Miscellaneous</b>                                                                                                                                                                                                            | 500                          | 3,902                       | +3,402                | +2,700                                                      | +702                                    |
| Represents customs duty on arms, etc., supplied to the Hyderabad State ; an accurate forecast is thus not possible.                                                                                                                |                              |                             |                       |                                                             |                                         |
| <b>Total</b>                                                                                                                                                                                                                       | 2,92,610                     | 2,78,644                    | —13,966               | ..                                                          | —13,966                                 |

(a) Sanctioned on 23rd January.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving— | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                          | Rs.                     | Rs.                    | Rs.                 | Rs.                                                    | Rs.                                     |
| A.—Land Revenue . . . . .                                                                                                                | 200                     | ..                     | —200                | —50                                                    | —150                                    |
| The pension in lieu of resumed lands was not drawn by the individual concerned.                                                          |                         |                        |                     |                                                        |                                         |
| B.—Stamps . . . . .                                                                                                                      | 100                     | ..                     | —100                | —50                                                    | —50                                     |
| C.—Registration :                                                                                                                        |                         |                        |                     |                                                        |                                         |
| C. 1.—Pay of Establishments . . . . .                                                                                                    | 100                     | 84                     | —16                 | ..                                                     | —16                                     |
| D.—Administration of Justice . . . . .                                                                                                   | 5,500                   | 4,144                  | —1,356              | —1,300                                                 | —56                                     |
| Due to smaller number of cases in Railway lands.                                                                                         |                         |                        |                     |                                                        |                                         |
| E.—Police :                                                                                                                              |                         |                        |                     |                                                        |                                         |
| E. 1.—District Executive Force<br>District Police—Hyder-<br>abad Amalgamated Police :                                                    |                         |                        |                     |                                                        |                                         |
| E. 1 (1).—Pay of Officers                                                                                                                |                         |                        |                     |                                                        |                                         |
| Non-voted. O. 8,900 }<br>S. (a) —375 }                                                                                                   | 8,525                   | 8,525                  | ..                  | ..                                                     | ..                                      |
| Voted . . . . .                                                                                                                          | 6,800                   | 8,495                  | +1,695              | +1,695                                                 | ..                                      |
| Owing to the grant of leave to an officer.                                                                                               |                         |                        |                     |                                                        |                                         |
| E. 1 (2).—Pay of Establish-<br>ments . . . . .                                                                                           | 1,62,500                | 1,63,456               | +956                | +875                                                   | +81                                     |
| E. 1 (3).—Allowances, Hono-<br>raria, etc.                                                                                               |                         |                        |                     |                                                        |                                         |
| Non-voted O. 2,200 }<br>S. (a) —500 }                                                                                                    | 1,700                   | 1,461                  | —239                | ..                                                     | —239                                    |
| Rs. 90 was offered for surrender towards the close of the year but was not accepted.                                                     |                         |                        |                     |                                                        |                                         |
| Voted . . . . .                                                                                                                          | 25,600                  | 28,866                 | +3,266              | +20                                                    | +3,246                                  |
| Due to heavy adjustments for railway warrants received during February and March 1930. See Important Comments.                           |                         |                        |                     |                                                        |                                         |
| E. 1 (4).—Supplies and Services,<br>and Contingencies . . . . .                                                                          | 23,500                  | 22,137                 | —1,363              | —1,140                                                 | —223                                    |
| Savings mainly under "Office Expenses and Miscellaneous" and "Cost of clothing" that under the latter head being due to a fall in rates. |                         |                        |                     |                                                        |                                         |
| E. 1 (5).—Grants-in-aid, Con-<br>tributions, etc. . . . .                                                                                | 699                     | 600                    | ..                  | ..                                                     | ..                                      |
| E. 2.—District Executive Force :<br>Other Police                                                                                         |                         |                        |                     |                                                        |                                         |
| O. 10,700 }<br>S. (b) 500 }                                                                                                              | 11,200                  | 11,617                 | +417                | +420                                                   | —3                                      |
| E. 3.—Works . . . . .                                                                                                                    | 200                     | 16                     | —184                | —100                                                   | —84                                     |
| The estimate proved to be in excess of requirements.                                                                                     |                         |                        |                     |                                                        |                                         |

(a) Sanctioned on 23rd January.

(b) Voted by the Legislative Assembly on 18th February.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                    | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender, + or —. | Remainder<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|----------------------------------------------------------------------------|----------------------------------|
| <b>F.—Ecclesiastical :</b>                                                                                                                                                                                                                                                                                                                                 | Rs.                     | Rs.                         | Rs.                  | Rs.                                                                        | Rs.                              |
| <b>F. 1.—Ecclesiastical Establishments :</b>                                                                                                                                                                                                                                                                                                               |                         |                             |                      |                                                                            |                                  |
| <b>F. 1 (1).—Church of England—<br/>Pay of Chaplains.</b>                                                                                                                                                                                                                                                                                                  |                         |                             |                      |                                                                            |                                  |
| O. 23,600 }<br>S. (a) —1,500 }                                                                                                                                                                                                                                                                                                                             | 22,100                  | 21,783                      | —317                 | —                                                                          | —317                             |
| <b>F. 1 (2).—Church of England—<br/>Pay of Establishments</b>                                                                                                                                                                                                                                                                                              | 100                     | 144                         | +44                  | +50                                                                        | —6                               |
| <b>F. 1 (3).—Church of England<br/>—Other Charges.</b>                                                                                                                                                                                                                                                                                                     |                         |                             |                      |                                                                            |                                  |
| O 10,000 }<br>S. (a)—2,320 }                                                                                                                                                                                                                                                                                                                               | 7,680                   | 5,113                       | —2,567               | —80                                                                        | —2,487                           |
| The provision for cost of passages (Rs. 3,000) and medical treatment of British officers (Rs. 700) was not utilised.                                                                                                                                                                                                                                       |                         |                             |                      |                                                                            |                                  |
| <b>F. 1 (4).—Church of Scotland—<br/>Pay of Chaplains</b>                                                                                                                                                                                                                                                                                                  |                         |                             |                      |                                                                            |                                  |
| O. 7,000 }<br>S. (a)—3,300 }                                                                                                                                                                                                                                                                                                                               | 3,700                   | 1,456                       | —2,244               | ..                                                                         | —2,244                           |
| An acting Chaplain on an allowance of Rs. 125 per mensem was posted in place of the permanent whole time incumbent. Some funds were retained to meet the possibility of a wholetime Chaplain being appointed later, but the final anticipated savings were offered for surrender in February 1930; this, however, was not accepted. See Important comments |                         |                             |                      |                                                                            |                                  |
| <b>F. 1 (5).—Church of Scotland—<br/>Other Charges.</b>                                                                                                                                                                                                                                                                                                    | 5,600                   | 1,362                       | —4,238               | ..                                                                         | — 238                            |
| A provision of Rs. 3,400 for cost of passages was not surrendered. See Important comments. Also smaller expenditure was incurred under other heads.                                                                                                                                                                                                        |                         |                             |                      |                                                                            |                                  |
| <b>F. 2.—Cemetery Establishments</b>                                                                                                                                                                                                                                                                                                                       | 2,700                   | 2,679                       | —21                  | ..                                                                         | —21                              |
| <b>G.—Education :</b>                                                                                                                                                                                                                                                                                                                                      |                         |                             |                      |                                                                            |                                  |
| <b>G. 1.—Grants-in-Aid to Non-<br/>Government Secondary,<br/>Primary and Special<br/>Schools and for Encour-<br/>agement of literature</b>                                                                                                                                                                                                                 | 37,500                  | 36,199                      | —1,301               | —1,300                                                                     | —1                               |
| <b>G. 2.—Inspection and Miscel-<br/>laneous Expenditure :</b>                                                                                                                                                                                                                                                                                              |                         |                             |                      |                                                                            |                                  |
| G. 2 (1).—Pay of officers                                                                                                                                                                                                                                                                                                                                  | 1,200                   | 1,100                       | —100                 | ..                                                                         | —100                             |
| G. 2 (3).—Other Charges                                                                                                                                                                                                                                                                                                                                    | 100                     | 50                          | —50                  | —50                                                                        | ..                               |

(a) Sanctioned on 23rd January.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concd.*

| Major Head and Subhead.                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender, + or —. | Remainder<br>un-<br>adjusted |
|------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|------------------------------|
|                                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                          |
| H.—Medical—Grants-in aid . .                               | 7,000                        | 7,000                       | ..                    | ..                                                                  | ..                           |
| I.—Public Health :                                         |                              |                             |                       |                                                                     |                              |
| I. 1.—Grants-in-aid . .                                    | 10,000                       | 10,000                      | ..                    | ..                                                                  | ..                           |
| I. 2.—Other Charges . .                                    | 1,600                        | ..                          | —1,600                | —1,500                                                              | —100                         |
| The provision was for butonic plague and was not required. |                              |                             |                       |                                                                     |                              |
| J.—Miscellaneous . . . .                                   |                              |                             |                       |                                                                     |                              |
| Non-voted . . . .                                          | 2,900                        | 3,048                       | +148                  | +30                                                                 | +118                         |
| Voted                                                      |                              |                             |                       |                                                                     |                              |
| O. 3,400 }                                                 | 5,900                        | 5,280                       | —620                  | +2,480                                                              | —3,100                       |
| S. (a) 2,500 }                                             |                              |                             |                       |                                                                     |                              |

The application for the supplementary grant of Rs. 2,500 to meet anticipated heavy exchange transactions with the Secunderabad Local (Abkari, etc.) Fund was not necessary under this head. See Important comments.

|        |               |          |          |        |    |        |
|--------|---------------|----------|----------|--------|----|--------|
| Totals | { Non-voted . | 55,605   | 46,171   | —9,434 | .. | —9,434 |
|        | { Voted .     | 2,99,000 | 2,98,444 | —556   | .. | —556   |

## IMPORTANT COMMENTS.

*Control over expenditure.*

1. *Account II.*—The voted excess of Rs. 3,246 under subhead E, 1-(3) indicates the need for a more effective anticipation of accruing liabilities in connection with railway warrants.

2. *Account II.*—(i) Subhead F. 1(5).—It is not clear why the local Administration did not propose the surrender of Rs. 3,400 which had been provided in the budget for cost of passages, seeing that the connected payment on this account was actually made late in March 1929.

(ii) Sub-head J.—Miscellaneous-voted.—The reappropriation of Rs. 2,480 to this sub-head was unnecessary but was made because the local Administration was not then aware that the supplementary grant of Rs. 2,500 previously applied for had been voted.

3. *Account I.*—Subheads A. 3 and A. 4; and *Account II.*—Subhead F. 1(4).—The offer of surrender was made by the local Administration on the 26th February 1930. This letter was addressed to Government through the audit office and was passed on by the latter on the 11th March, 1930.



As the head of the Department is responsible for the control over expenditure and should know his requirements better than the Audit Office, it is for consideration whether such applications should not, to save time, be addressed direct to the Government.

*General.*

4. The original estimate for voted expenditure was only about 1 per cent short of requirements. With the Supplementary Grant of Rs. 3,000 the final savings came to only about 0·2 per cent. of the grant, a result which appears indicative of accurate control. Rs. 2,500 of the supplementary grant was, however, towards a sub-head to which appropriation of a similar amount was independently made [See paragraph 2 (ii) above], while no adequate reappropriation appears to have been proposed to sub-head E. 1(3) voted of Account II against which the final excess was Rs. 3,246.

The non-voted savings, however, represent about 7 per cent. of the final appropriation—a result which is worse than from the two previous years. Difficulties connected with estimate of requirements for cost of passages appear to have contributed to this result.

# GRANT No. 84.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

SEE ALSO HOME AUDITOR'S REPORT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure under the control of the SECRETARY OF STATE.

| Major Head and Sub head.                                                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—India Office Establishment:</b>                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>A. 1.—Salaries :</b>                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| O. 25,48,000                                                                                                                                                                 | 25,60,000                    | 25,36,800                   | —23,200               | ..                                                          | —23,200                                 |
| S. (a) 12,000                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| Saving due to vacancies left unfilled.                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| A. 2.—Deduct—Recoverable<br>from Home Government                                                                                                                             | —13,21,000                   | —13,21,040                  | —40                   | ..                                                          | —40                                     |
| <b>B.—India Office Expenses:</b>                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| B. 1.—Postage and Telegrams<br>to India . . . . .                                                                                                                            | 77,900                       | 88,049                      | +11,040               | +12,000                                                     | —960                                    |
| Announcements made by His Excellency the Governor-General and questions relating to the Round Table Conference have led to exceptionally heavy telegraphing during the year. |                              |                             |                       |                                                             |                                         |
| <b>B. 2.—National Health Insurance :</b>                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| O. 5,000                                                                                                                                                                     | 6,000                        | 5,760                       | —240                  | ..                                                          | —240                                    |
| S. (a) 1,000                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| <b>B. 3.—Office Contingencies :</b>                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                                          | 13,000                       | 10,960                      | —2,040                | ..                                                          | —2,040                                  |
| Voted . . . . .                                                                                                                                                              | 2,79,000                     | 2,79,053                    | +53                   | ..                                                          | +53                                     |
| Excess could have been covered by savings under B. 1. as modified.                                                                                                           |                              |                             |                       |                                                             |                                         |
| <b>B. 4.—Miscellaneous Expendi-<br/>ture :</b>                                                                                                                               |                              |                             |                       |                                                             |                                         |
| Non-voted O. 10,000                                                                                                                                                          | 12,000                       | 9,267                       | —2,733                | ..                                                          | —2,733                                  |
| S. (a) 2,000                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                              | 3,000                        | 4,133                       | +1,133                | +1,000                                                      | +133                                    |
| Excess caused by exceptional law charges. See also B. 3.—voted.                                                                                                              |                              |                             |                       |                                                             |                                         |
| B. 5.—Deduct—Recoverable<br>from Home Government                                                                                                                             | —1,21,000                    | —1,21,107                   | —107                  | ..                                                          | —107                                    |

(a) Sanctioned on 29th March.

(a) Sanctioned on 29th March.

| Major Head and Sub head.                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>in-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>C.—India Audit Establishment :</b>                                                                                                                           |                         |                        |                       |                                                             |                                         |
| C. 1.—Salaries :                                                                                                                                                |                         |                        |                       |                                                             |                                         |
| O. 2,25,000                                                                                                                                                     | 2,27,000                | 2,26,254               | —746                  | ..                                                          | —746                                    |
| S.(a) 2,000                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| C. 2.—Deduct—Recoverable<br>from Home Government.                                                                                                               | —45,000                 | —44,573                | +427                  | ..                                                          | +427                                    |
| C. 3.—Deduct—Chargeable to<br>High Commissioner                                                                                                                 | —1,00,000               | —1,00,000              | ..                    | ..                                                          | ..                                      |
| <b>D.—Expenditure in connection with<br/>the League of Nations :</b>                                                                                            |                         |                        |                       |                                                             |                                         |
| D. 1.—Grants-in-aid towards<br>expenses of Secretariat                                                                                                          | 7,62,000                | 7,56,133               | —5,867                | —2,000                                                      | —3,867                                  |
| D. 2.—Other Expenditure :                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Non-voted . . . . .                                                                                                                                             | 73,000                  | 74,453                 | +1,453                | ..                                                          | +1,453                                  |
| Voted . . . . .                                                                                                                                                 | 7,000                   | 7,693                  | +693                  | +1,000                                                      | —307                                    |
| <b>E.—Miscellaneous Civil Charges :</b>                                                                                                                         |                         |                        |                       |                                                             |                                         |
| E. 1.—Customs . . . . .                                                                                                                                         | 3,000                   | 2,890                  | —110                  | ..                                                          | —110                                    |
| E. 2.—Taxes on Income . . . . .                                                                                                                                 | 5,000                   | 16,806                 | +11,806               | +13,000                                                     | —1,194                                  |
| Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the budget was framed. |                         |                        |                       |                                                             |                                         |
| E. 3.—Forest :                                                                                                                                                  |                         |                        |                       |                                                             |                                         |
| Non-voted O. . . . .                                                                                                                                            | 1,000                   | 48                     | —952                  | ..                                                          | —952                                    |
| S.(a) 1,000                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                 | ..                      | 51                     | +51                   | +1,000                                                      | —949                                    |
| E. 4.—General Administration<br>(India) :                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Non-voted O. 27,000                                                                                                                                             | 60,000                  | 57,867                 | —2,133                | ..                                                          | —2,133                                  |
| S.(a) 33,000                                                                                                                                                    |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                 | 53,000                  | 35,427                 | —17,573               | —17,000                                                     | —573                                    |
| An account for printing examination papers was delayed beyond the end of the year.                                                                              |                         |                        |                       |                                                             |                                         |
| E. 5.—Administration of Justice :                                                                                                                               |                         |                        |                       |                                                             |                                         |
| O. 54,000                                                                                                                                                       | 42,070                  | 11,155                 | —835                  | ..                                                          | —835                                    |
| S.(a)—12,000                                                                                                                                                    |                         |                        |                       |                                                             |                                         |
| E. 6.—Jails and Convict Settlements :                                                                                                                           |                         |                        |                       |                                                             |                                         |
| Non-voted O. . . . .                                                                                                                                            | 6,000                   | 5,325                  | —675                  | ..                                                          | —675                                    |
| S.(a) 6,000                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                 | 1,000                   | 6,618                  | +5,618                | +6,000                                                      | —382                                    |

Mainly due to the leave pay of an Officer. See Note.

(a) Sanctioned on 29th March.

| Major Head and Sub head.                                                                                                                                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving — | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                                             | Rs.                          | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                    |
| <b>E.—Miscellaneous Civil Charges—contd.</b>                                                                                                                                                                                                                                |                              |                             |                      |                                                             |                                        |
| <b>E. 7.—Police :</b>                                                                                                                                                                                                                                                       |                              |                             |                      |                                                             |                                        |
| Non-voted O. .. }                                                                                                                                                                                                                                                           | 1,000                        | 49                          | —951                 | ..                                                          | —951                                   |
| S.(a) 1,000 }                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                        |
| Voted . . . . .                                                                                                                                                                                                                                                             | 3,000                        | 2,134                       | —866                 | ..                                                          | —866                                   |
| <b>E. 8.—Ports and Pilotage :</b>                                                                                                                                                                                                                                           |                              |                             |                      |                                                             |                                        |
| O. 1,000 }                                                                                                                                                                                                                                                                  | 6,000                        | 9,765                       | +3,765               | ..                                                          | +3,765                                 |
| S.(a) 5,000 }                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                        |
| Expenditure consists solely of leave pay of officers. See Note.                                                                                                                                                                                                             |                              |                             |                      |                                                             |                                        |
| <b>E. 9.—Scientific Departments :</b>                                                                                                                                                                                                                                       |                              |                             |                      |                                                             |                                        |
| Non-voted O. 9,000 }                                                                                                                                                                                                                                                        | 27,000                       | 26,745                      | —255                 | ..                                                          | —255                                   |
| S.(a) 18,000 }                                                                                                                                                                                                                                                              |                              |                             |                      |                                                             |                                        |
| Voted . . . . .                                                                                                                                                                                                                                                             | 55,000                       | 65,678                      | +10,678              | +21,000                                                     | —10,322                                |
| Due to expenditure on "Karosthi Inscriptions". At the time the budget was framed, it was expected that these payments would be made in 1928-29.                                                                                                                             |                              |                             |                      |                                                             |                                        |
| <b>E. 10.—Medical :</b>                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                        |
| Non-voted O. 14,000 }                                                                                                                                                                                                                                                       | 3,000                        | 11,846                      | +8,846               | ..                                                          | +8,846                                 |
| S.(a) —11,000 }                                                                                                                                                                                                                                                             |                              |                             | See E. 8.            |                                                             |                                        |
| Voted . . . . .                                                                                                                                                                                                                                                             | 6,000                        | 6,421                       | +421                 | +1,000                                                      | —579                                   |
| <b>E. 11.—Public Health :</b>                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                        |
| Non-voted O. .. }                                                                                                                                                                                                                                                           | 3,000                        | 2,300                       | —610                 | ..                                                          | —610                                   |
| S.(a) 3,000 }                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                        |
| Voted . . . . .                                                                                                                                                                                                                                                             | 39,000                       | 51,456                      | +12,456              | +17,000                                                     | —4,544                                 |
| Subscriptions have been paid to the International Bureau of Public Health for 1928 and 1929 while budget provision was made for one subscription only. The remaining part of the excess has been caused by increased expenditure on the Indian Pilgrimage Agency at Jeddah. |                              |                             |                      |                                                             |                                        |
| <b>E. 12.—Agriculture :</b>                                                                                                                                                                                                                                                 |                              |                             |                      |                                                             |                                        |
| Non-voted . . . . .                                                                                                                                                                                                                                                         | ..                           | 169                         | +169                 | ..                                                          | +169                                   |
| Voted . . . . .                                                                                                                                                                                                                                                             | 55,000                       | 1,661                       | —53,339              | —40,000                                                     | —13,339                                |
| Liability for contributions for which budget provision amounting to Rs. 52,493 was made has been taken over by the Imperial Bureau of Agricultural Research.                                                                                                                |                              |                             |                      |                                                             |                                        |
| <b>E. 13.—Aviation.</b>                                                                                                                                                                                                                                                     |                              |                             |                      |                                                             |                                        |
| Non-voted O. .. }                                                                                                                                                                                                                                                           | 1,000                        | 219                         | —781                 | ..                                                          | —781                                   |
| S.(a) 1,000 }                                                                                                                                                                                                                                                               |                              |                             |                      |                                                             |                                        |
| Voted . . . . .                                                                                                                                                                                                                                                             | 3,000                        | 2,276                       | —724                 | +1,000                                                      | —1,724                                 |
| Charges had been anticipated for a share of the services of an Air Ministry Officer as Officer-in-Charge, Karachi Civil Aerodrome. The final saving resulted from delay in his joining the post.                                                                            |                              |                             |                      |                                                             |                                        |
| <b>E. 14.—Miscellaneous Depart-<br/>ments :</b>                                                                                                                                                                                                                             |                              |                             |                      |                                                             |                                        |
| Non-voted . . . . .                                                                                                                                                                                                                                                         | 5,000                        | 4,701                       | —299                 | ..                                                          | —299                                   |
| Voted . . . . .                                                                                                                                                                                                                                                             | 56,000                       | 49,259                      | —15,741              | —14,000                                                     | —1,741                                 |
| The saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.                                                                                                                                                  |                              |                             |                      |                                                             |                                        |

(a) Sanctioned on 29th March.

| Major Head and Sub head.                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>E.—Miscellaneous Civil Charges—<br/>contd.</b>                                                                                                                                     |                         |                        |                       |                                                     |                                    |
| E. 15.—Mint . . . . .                                                                                                                                                                 | 1,000                   | 84                     | —916                  | ..                                                  | —916                               |
| E. 16.—Stationery and Printing . . . . .                                                                                                                                              | 1,11,000                | 1,00,699               | —11,901               | —5,000                                              | —6,901                             |
| Savings have been made from the estimated requirements for stationery for the India Office and from the provision for Cypher Codes, the latter in consequence of delay in completion. |                         |                        |                       |                                                     |                                    |
| Deduct—Contribution by Home Government . . . . .                                                                                                                                      | —46,000                 | —46,613                | —613                  | ..                                                  | —613                               |
| Miscellaneous:                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| E. 17.—International Labour Conference:                                                                                                                                               |                         |                        |                       |                                                     |                                    |
| Non-voted O. 13,000 }<br>S.(a) 4,000 }                                                                                                                                                | 17,000                  | 16,640                 | —350                  | ..                                                  | —360                               |
| Voted . . . . .                                                                                                                                                                       | 27,000                  | 13,589                 | —13,411               | —13,000                                             | —411                               |
| Delegates to the Conference were not known when the budget was framed and estimates were based therefore on the experience of previous years.                                         |                         |                        |                       |                                                     |                                    |
| E. 18.—Meteorological Conferences:                                                                                                                                                    |                         |                        |                       |                                                     |                                    |
| Non-voted O. 6,000 }<br>S.(a) 1,000 }                                                                                                                                                 | 7,000                   | 6,537                  | —413                  | ..                                                  | —413                               |
| Voted . . . . .                                                                                                                                                                       | 1,000                   | ..                     | —1,000                | —1,000                                              | ..                                 |
| E.—19.—International Conference<br>for the safety of life at sea:                                                                                                                     |                         |                        |                       |                                                     |                                    |
| O. 8,000 }<br>S.(a) 8,000 }                                                                                                                                                           | 16,000                  | 15,453                 | —547                  | ..                                                  | —547                               |
| E. 20.—Conference on Economic<br>Statistics:                                                                                                                                          |                         |                        |                       |                                                     |                                    |
| O. .. }<br>S.(a) 1,000 }                                                                                                                                                              | 1,000                   | 213                    | —787                  | ..                                                  | —787                               |
| E. 21.—Conference on Import and<br>Export Prohibitions:                                                                                                                               |                         |                        |                       |                                                     |                                    |
| O. .. }<br>S.(a) 1,000 }                                                                                                                                                              | 1,000                   | 653                    | —347                  | ..                                                  | —347                               |
| E. 22.—Counterfeiting Conference:                                                                                                                                                     |                         |                        |                       |                                                     |                                    |
| O. .. }<br>S.(a) 1,000 }                                                                                                                                                              | 1,000                   | 773                    | —227                  | ..                                                  | —227                               |
| E. 23.—Treatment of Foreigners<br>Conference:                                                                                                                                         |                         |                        |                       |                                                     |                                    |
| O. .. }<br>S.(a) 5,000 }                                                                                                                                                              | 5,000                   | 5,053                  | + 53                  | ..                                                  | + 53                               |
| E. 24.—Codification of Inter-<br>national Laws Conference:                                                                                                                            |                         |                        |                       |                                                     |                                    |
| Non-voted O. .. }<br>S.(a) 3,000 }                                                                                                                                                    | 3,000                   | 333                    | —2,667                | ..                                                  | —2,667                             |
| Charges for this Conference were delayed until 1930-31.                                                                                                                               |                         |                        |                       |                                                     |                                    |
| Voted . . . . .                                                                                                                                                                       | ..                      | ..                     | ..                    | +2,000                                              | —2,000                             |
| See E. 24—Non-voted.                                                                                                                                                                  |                         |                        |                       |                                                     |                                    |
| E. 25.—Imperial Conference:                                                                                                                                                           |                         |                        |                       |                                                     |                                    |
| O. .. }<br>O.(a) 7,000 }                                                                                                                                                              | 7,000                   | 2,640                  | —4,360                | ..                                                  | —4,360                             |
| Estimate leading to supplementary appropriation framed before particulars of expenditure involved were available.                                                                     |                         |                        |                       |                                                     |                                    |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or— |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|-------------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                   |
| <b>E.—Miscellaneous Civil Charges—<br/><i>contd.</i></b>                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                     |                                                             |                                       |
| E. 26.—Contribution, overseas<br>Mechanical Transport Fund ..                                                                                                                                                                                                                                                                                                                                                                                  |                              | 20,000                      | +20,000             | +23,000                                                     | ..                                    |
| Information of this expenditure was not available when the budget was fr. med.                                                                                                                                                                                                                                                                                                                                                                 |                              |                             |                     |                                                             |                                       |
| E. 27.—Royal Commission on<br>Agriculture ..                                                                                                                                                                                                                                                                                                                                                                                                   | ..                           | 560                         | +560                | +1,000                                                      | —440                                  |
| E. 28.—Indian Statutory Com-<br>mission :                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                     |                                                             |                                       |
| Non-voted O. 1,25,000 }<br>S. (a) 27,000 }                                                                                                                                                                                                                                                                                                                                                                                                     | 1,52,000                     | 1,53,200                    | +1,200              | ..                                                          | +1,200                                |
| Voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                       | 16,000                       | 21,413                      | +5,413              | +9,000                                                      | —3,587                                |
| The amount of the budget provision was fixed in India,                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                     |                                                             |                                       |
| E. 29.—Indian Central Com-<br>mittee :                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                     |                                                             |                                       |
| Non-voted O. 34,000 }<br>S. (a) 14,000 }                                                                                                                                                                                                                                                                                                                                                                                                       | 48,000                       | 47,933                      | —67                 | ..                                                          | —67                                   |
| Voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,26,000                     | 1,22,920                    | —3,080              | ..                                                          | —3,080                                |
| E. 30.—Royal Commission on<br>Labour :                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                     |                                                             |                                       |
| Non-voted O. .. }<br>S. (a) 52,000 }                                                                                                                                                                                                                                                                                                                                                                                                           | 52,000                       | 53,307                      | +1,307              | ..                                                          | +1,307                                |
| Voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                       | 13,000                       | 333                         | —12,667             | —11,000                                                     | —1,667                                |
| The budget estimate was made before it was known that the inquiry into labour in India would take the form of a Royal Commission.                                                                                                                                                                                                                                                                                                              |                              |                             |                     |                                                             |                                       |
| E. 31.—Indian Forestry Com-<br>mittee ..                                                                                                                                                                                                                                                                                                                                                                                                       | ..                           | 4,987                       | +4,987              | +5,000                                                      | —13                                   |
| E. 32.—Haj Enquiry ..                                                                                                                                                                                                                                                                                                                                                                                                                          | ..                           | See E. 26.<br>1,987         | +1,987              | +2,000                                                      | —13                                   |
| E. 33.—Other Commissions and<br>Committees:                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                             |                     |                                                             |                                       |
| Non-voted O. 10,000 }<br>S. (a) —10,000 }                                                                                                                                                                                                                                                                                                                                                                                                      | ..                           | ..                          | ..                  | ..                                                          | ..                                    |
| Voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3,000                        | ..                          | —3,000              | —3,000                                                      | ..                                    |
| E. 34.—Secret Service Expen-<br>diture :                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                     |                                                             |                                       |
| O. 94,000 }<br>S. (a) 13,000 }                                                                                                                                                                                                                                                                                                                                                                                                                 | 1,07,000                     | 1,06,667                    | —333                | ..                                                          | —333                                  |
| E. 35.—Grants-in-aid ..                                                                                                                                                                                                                                                                                                                                                                                                                        | 17,000                       | 16,667                      | —333                | ..                                                          | —333                                  |
| E. 36.—Relief and Repatriation<br>of Destitute Indians ..                                                                                                                                                                                                                                                                                                                                                                                      | 13,000                       | 11,493                      | —1,507              | —1,000                                                      | —507                                  |
| E. 37.—Other Charges ..                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                     |                                                             |                                       |
| Non-voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                   | 24,000                       | 20,403                      | —3,597              | ..                                                          | —3,597                                |
| Voted ..                                                                                                                                                                                                                                                                                                                                                                                                                                       | 76,000                       | 92,295                      | +16,295             | —6,000                                                      | +22,295                               |
| The reappropriation from this subhead was made during March 1930, at which time a saving of about Rs. 10,617 was anticipated. At a later date the Secretary of State sanctioned the writing off against Indian Revenues, as irrecoverable of the amount of loan (Rs. 26,667) made in 1923 to assist in the production of the film-lecture "Romantic India". The resulting excess is more than counterbalanced by savings under other subheads. |                              |                             |                     |                                                             |                                       |

| Major Head and Subhead.                                                                                                                                                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                                                                                                          | Rs.                     | Rs.                    | Rs.                  | Rs.                                                      | Rs.                                    |
| Exchange :                                                                                                                                                                                                                                               |                         |                        |                      |                                                          |                                        |
| Non-voted O. .. }                                                                                                                                                                                                                                        | 14,000                  | 17,201                 | +3,201               | ..                                                       | +3,201                                 |
| S.(a) 14,000 }                                                                                                                                                                                                                                           |                         |                        |                      |                                                          |                                        |
| Voted . . . . .                                                                                                                                                                                                                                          | ..                      | 11,712                 | +11,712              | ..                                                       | +11,712                                |
| The expenditure was foreseen when the revised estimate was framed . In view of the persistent over-budgeting it was decided by the Finance Department not to obtain any additional grant under this Demand from the Legislative Assembly during 1929-30. |                         |                        |                      |                                                          |                                        |
| Totals { Non-voted                                                                                                                                                                                                                                       | 20,35,000               | 20,05,217              | —29,783              | ..                                                       | —29,783                                |
| { Voted .                                                                                                                                                                                                                                                | 16,45,000               | 16,17,148              | —27,852              | ..                                                       | —27,852                                |

## NOTE.

The expenditure recorded against certain heads of account in this Grant includes charges for furlough pay. These charges cannot usually be forecasted when the budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

(a) Sanctioned on 29th March.

# GRANT No. 85.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA.

SEE ALSO HOME AUDITOR'S REPORT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure under the control of the HIGH COMMISSIONER.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>A.—High Commissioner's Establishment (other than the Store Department and the Education Department) :</b>                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| <b>A. 1.—Salaries—General</b>                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . O. 1,36,000                                                                                                                                                                                                                                                                                                                                                    | 1,25,000                | 1,25,090               | + 90                  | ..                                                     | + 90                                    |
| S. (a) —11,000                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                                            | 1,93,000                | 2,10,040               | +12,040               | +10,000                                                | +2,040                                  |
| About Rs. 4,600 of the excess due to the acting arrangements in connection with the employment of a Non-voted officer on special duty in respect of India House, and Rs. 5,360 to the employment of three additional temporary clerks. The balance of the excess, not covered, mainly due to the fact that March instalments of salary drawn in that month exceeded expectations. |                         |                        |                       |                                                        |                                         |
| <b>A. 2.—Salaries—Accounts Department</b>                                                                                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . O. 1,84,000                                                                                                                                                                                                                                                                                                                                                    | 1,89,000                | 1,88,142               | —858                  | ..                                                     | —858                                    |
| S. (a) 5,000                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                                            | 2,50,000                | 2,56,213               | +6,213                | +6,000                                                 | +213                                    |
| Employment of additional temporary clerks mainly accounted for the excess. Slight excess due to final payments in March.                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| <b>A. 3.—Expenses in connection with new office</b>                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| <i>Non-voted</i> . O. . . .                                                                                                                                                                                                                                                                                                                                                       | 10,000                  | 9,147                  | —853                  | ..                                                     | —853                                    |
| S. (a) 10,000                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
| <i>Voted</i> . . . . .                                                                                                                                                                                                                                                                                                                                                            | 29,33,000               | 27,28,533              | —2,04,467             | —1,40,000                                              | —64,467                                 |

Saving mainly due to delay in building. Final saving consists of carry forward to 1930-31 due to further unexpected delay in building, prolonged negotiations with the neighbouring owner over the allocation of cost of construction of the court yard, and inability to discharge the legal costs owing to delay in completion of the lease of the property. These delays, which could not be anticipated, were beyond the control of the High Commissioner.



| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                   |
| <b>B.—High Commissioner's office Expenses :</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                        |                                       |
| B. 1.—Postage and Telegrams to India . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                              | 55,000                  | 26,267                 | —8,733               | —3,000                                                 | —5,733                                |
| Saving mainly in expenditure on telegrams which is well below the average of previous years.                                                                                                                                                                                                                                                                                                                                                                                |                         |                        |                      |                                                        |                                       |
| B. 2.—National Health Insurance . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12,000                  | 10,347                 | —1,653               | ..                                                     | —1,653                                |
| B. 3.—Office Contingencies, Non-voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                             | 4,000                   | 2,947                  | —1,053               | ..                                                     | —1,053                                |
| Less expenditure on account of travelling.                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                      |                                                        |                                       |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,76,000                | 1,55,360               | —20,640              | —4,000                                                 | —16,640                               |
| Gross saving in expenditure, covered by the original grant is Rs. 31,000, due to postponement of the occupation of India House. The saving is partly counterbalanced by additional charges of Rs. 5,680 in respect of payment to Government of Madras for cost of timber used in 1922-23 for decoration of offices at Grosvenor Gardens, and Rs. 4,680 on account of expenses of removal to India House, which was inadvertently not provided for.                          |                         |                        |                      |                                                        |                                       |
| <b>C.—Education Department :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                      |                                                        |                                       |
| C. 1.—Salaries . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 74,000                  | 70,007                 | —3,993               | —2,000                                                 | —1,093                                |
| Provision for the creation of two posts in the Executive grade not fully utilised owing to delay in filling the posts.                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                        |                                       |
| C. 2.—Other Expenses . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                              | 55,000                  | 47,267                 | —7,733               | ..                                                     | —7,733                                |
| Expenditure includes Rs. 3,080 not covered by the original grant, on account of cost of passages to India of late Educational Adviser to the High Commissioner, and family. Excluding this item, saving amounts to Rs. 10,813, mainly due to carry forward of liabilities (about Rs. 4,000); saving on cost of decorations and repairs, and on annual maintenance grant of Cromwell Road Hostel (about Rs. 3,333); and reduced expenditure on travelling (about Rs. 1,333). |                         |                        |                      |                                                        |                                       |
| <b>D.—Colonial Departmental Charges for issue of Leave Pay, etc. . . . .</b>                                                                                                                                                                                                                                                                                                                                                                                                | 11,000                  | 8,907                  | —2,093               | ..                                                     | —2,093                                |
| The full effect of the revised arrangements for payments through the Colonial Treasuries and of the reduced rates of departmental charges could not be gauged when the budget estimate was framed.                                                                                                                                                                                                                                                                          |                         |                        |                      |                                                        |                                       |
| <b>E.—Store Department:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                      |                                                        |                                       |
| E. 1.—Salaries.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                        |                                       |
| Non-voted O. 7,80,000 }<br>S. (a)—15,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                  | 7,65,000                | 7,63,296               | +3,296               | ..                                                     | 3,296                                 |
| Proportion of salaries for March which would not normally be drawn until April was slightly over-estimated.                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                      |                                                        |                                       |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 5,60,000                | 5,59,616               | —384                 | ..                                                     | —384                                  |
| E. 2.—Wages of Artificers, Labourers, etc. . . . .                                                                                                                                                                                                                                                                                                                                                                                                                          | 2,46,000                | 2,34,000               | —12,000              | —6,000                                                 | —6,000                                |
| Due to reduction in the numbers of labourers employed.                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                        |                                       |

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reappropriation,<br>withdr. wal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|------------------------------------------------------|------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                  | Rs.                                |

## E. 3.—Professional Inspection of

|                  |          |          |           |           |        |
|------------------|----------|----------|-----------|-----------|--------|
| Stores . . . . . | 7,33,000 | 8,71,933 | +1,38,933 | +1,44,000 | —5,067 |
|------------------|----------|----------|-----------|-----------|--------|

Excess attributable to an all-round increase in inspection work, the more important factors contributing thereto being (i) expenditure on account of the Burma Railways; (ii) a general increase in inspection work on contracts placed in India; and (iii) a larger volume of preliminary work not directly attributable to contracts placed by the India Store Department.

## E. 4.—Office contingencies, etc.

|           |               |          |        |        |        |      |
|-----------|---------------|----------|--------|--------|--------|------|
| Non-voted | O. 53,000     | } 48,000 | 49,373 | +1,373 | +2,000 | —627 |
|           | S. (a) —5,000 |          |        |        |        |      |

Decrease in expenditure on account of travelling during the first half of the year, on which the reduction in the grant was based, was not fully maintained in the latter half of the year.

|                 |          |          |         |         |        |
|-----------------|----------|----------|---------|---------|--------|
| Voted . . . . . | 4,26,000 | 3,95,827 | —30,173 | —35,000 | +4,827 |
|-----------------|----------|----------|---------|---------|--------|

Gross saving of Rs. 34,827 in the group of miscellaneous charges connected with the supply of stores to India, due mainly to less expenditure on Packing materials (about Rs. 24,000), and decrease in General Average contributions (about Rs. 11,807), reduced by an excess of Rs. 1,653 in the group of contingent office expenses of the Store Department. Excess over the modified appropriation is attributable to a substantial increase in travelling expenses of the Inspecting Staff of the Department during the latter half of the year not having been fully allowed for.

## F.—Trade Department :

## F. 1.—Salaries

|           |              |          |        |        |    |        |
|-----------|--------------|----------|--------|--------|----|--------|
| Non-voted | O. 36,000    | } 42,000 | 40,373 | —1,627 | .. | —1,627 |
|           | S. (a) 6,000 |          |        |        |    |        |

Saving mainly in the provision made for the acting Trade commissioner consequent upon his vacating the post on appointment as secretary to the High Commissioner.

|                 |        |        |        |    |        |
|-----------------|--------|--------|--------|----|--------|
| Voted . . . . . | 55,000 | 51,747 | —3,253 | .. | —3,253 |
|-----------------|--------|--------|--------|----|--------|

Grant included provision of Rs. 7,000 for salary of Mineral Adviser, payments to whom were, however, charged to subhead F. 2. The saving on this account was partly off-set by additional expenditure in respect of the setting arrangements connected with the Trade Commissioner's post and the Timber Adviser's leave and by the additional cost of the newly created Higher Executive post in the Department.

## F. 2.—Other Expenses

|           |              |     |       |       |        |        |        |
|-----------|--------------|-----|-------|-------|--------|--------|--------|
| Non-voted | O. 3,600     | } . | 7,000 | 2,467 | —4,533 | —2,000 | —2,533 |
|           | S. (a) 4,000 |     |       |       |        |        |        |

Allowance paid to Mineral Adviser, originally provided for under subhead F. 1 Voted (q. V.), and subsequently covered by Supplementary grant of Rs. 4,000 under this head, because reclassifiable as "Voted" during the year. This accounted for Rs. 2,347 of the saving; remainder was in the provision for travelling allowances.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                  | Rs.                                                         | Rs.                                     |
| <b>F.—Trade Department—concl'd.</b>                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                      |                                                             |                                         |
| <b>F. 2.—Other Expenses</b>                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                                                                                                                                                                   | 43,000                  | 36,987                 | —6,013               | —4,000                                                      | —2,013                                  |
| Rs. 4,000 was provided in the grant for expenditure on account of Books and Periodicals for Trade Department, and cost of cables sent by Timber Adviser, which were charged to subhead B. 3 from commencement of the year. Further saving occurred mainly in travelling and contingent office expenses, partly counterbalanced by additional expenditure due to reclassification of allowance of Mineral Adviser. |                         |                        |                      |                                                             |                                         |
| <b>G.—India Office Audit Establishment</b><br>(portion relative to High Commissioner's work). . . . .                                                                                                                                                                                                                                                                                                             | 1,00,000                | 1,00,000               | ..                   | ..                                                          | ..                                      |
| <b>H.—Deduct.—Recoveries :</b>                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                             |                                         |
| <b>H. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government</b> . . . . .                                                                                                                                                                                                                                                                                                          | —9,27,000               | —9,97,827              | —70,827              | —63,000                                                     | —4,827                                  |
| The increase in recoveries was due mainly to (i) increase of about Rs. 36,000 on account of State Railway Stores; (ii) increase of about Rs. 29,333 in respect of Security Printing Stores (included under subhead H. 2 in the Budget); and (iii) increase of about Rs. 6,667 on account of Light house stores, surcharges on which were not contemplated when framing the budget estimate.                       |                         |                        |                      |                                                             |                                         |
| <b>H. 2.—Surcharges on Stores supplied to Provincial Governments, Local Funds, Indian states, etc.</b> . . . . .                                                                                                                                                                                                                                                                                                  | —1,17,000               | —1,33,347              | —16,347              | —9,000                                                      | —7,347                                  |
| Increase (after allowing for the transfer to subhead H. 1 of recoveries on account of Security Printing Stores) was mainly on stores supplied to the Governments of Madras, Bombay and Burma.                                                                                                                                                                                                                     |                         |                        |                      |                                                             |                                         |
| <b>H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.</b> . . . . .                                                                                                                                                                                                                                                             | —2,00,000               | —2,64,880              | —64,880              | —26,000                                                     | —38,880                                 |
| The higher cost of the High Commissioner's establishment consequent upon the extra expenditure connected with the India House, resulting in increased recoveries from Provincial Governments, were not fully allowed for in the budget.                                                                                                                                                                           |                         |                        |                      |                                                             |                                         |
| <b>H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department</b> . . . . .                                                                                                                                                                                                                                                                                                  | —1,51,000               | —1,79,600              | —28,600              | —13,000                                                     | —15,600                                 |

See H. 3.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>I.—Miscellaneous Civil Charges :</b>                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                         |
| <b>I. 1.—Leave salary, etc. of Indian Establishments</b>                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                         |
| <i>Non-voted O.</i> 26,50,000                                                                                                                                                                                                                                                                                                             | } 27,90,000             | 27,96,307              | +6,307                | ..                                                     | +6,307                                  |
| <i>S. (a)</i> 1,40,000                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| Allowance made in the grant for unforeseen payments during the second half of the year, based on the figures for actual expenditure in the corresponding periods of previous years, was not sufficient. Excess over the grant was accounted for by new accounts opened late in March.                                                     |                         |                        |                       |                                                        |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                               | 5,69,000                | 5,64,772               | —4,228                | ..                                                     | —4,22                                   |
| <b>I. 2.—Allowance and fees to Scholars and Probationers . . .</b>                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                           | 97,000                  | 95,720                 | —1,280                | ..                                                     | —1,280                                  |
| <b>I. 3.—Expenditure in connection with appointments to the Indian Services .</b>                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| <i>Non-voted O.</i> . . .                                                                                                                                                                                                                                                                                                                 | } 3,000                 | 2,907                  | —93                   | ..                                                     | —93                                     |
| <i>S. (a)</i> 3,000                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                               | 17,000                  | 8,132                  | —8,868                | —4,000                                                 | —4,833                                  |
| Mainly payments carried forward in connection with certain recruitments not contemplated. In addition expenditure connected with certain recruitments, amounting to Rs. 2,867, allowed for under this head has been appropriated under grant No. 46 in accordance with instructions received from Government after the close of the year. |                         |                        |                       |                                                        |                                         |
| <b>I. 4. Payments to Imperial Airways, Ltd. for Karachi Delhi Air Service . . .</b>                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                           | ..                      | 1,19,000               | +1,19,000             | +1,19,000                                              | ..                                      |
| Expenditure incurred under an agreement executed during the year, not provided for in the budget.                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
| <b>I. 5.—Stationery and Printing :</b>                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| <b>(i) Stationery and Printing and book binding Charges . . .</b>                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                           | 80,000                  | 61,227                 | —18,773               | —8,000                                                 | —10,773                                 |
| Saving largely due to carry over of liabilities in respect of printing work done by the Stationery office, and partly to postponement of expenditure due to delay in occupation of India House.                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| <b>(ii) Leave salaries, etc.</b>                                                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                        |                                         |
| <i>Non-voted O.</i> 13,000                                                                                                                                                                                                                                                                                                                | } 14,000                | 13,800                 | —200                  | ..                                                     | —200                                    |
| <i>S. (a)</i> 1,000                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                               | 32,000                  | 33,520                 | +1,520                | +3,000                                                 | —1,480                                  |

Excess due to expenditure in connection with an additional scholarship, and payment of arrears of leave pay of an officer authorised after the budget was framed was partly covered by saving in leave expenditure.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>I.—Central Civil Charges, etc. — <i>concl'd.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                        |                                         |
| I. 7.—Grants-in-aid . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 12,000                  | 37,347                 | +25,347               | +27,000                                                | —1,653                                  |
| A special grant of Rs. 26,667 was sanctioned during the year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                         |
| I. 8.—Unforeseen Charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| Non-voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ..                      | 187                    | +187                  | ..                                                     | +187                                    |
| Travelling expenses, etc., of an Officer attending a conference at Geneva. Provision for unforeseen expenditure of this nature was made under "Voted" but the duty was undertaken in this case by a Non-voted Officer.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3,000                   | 1,627                  | —1,373                | —1,000                                                 | —373                                    |
| Contingent provision not fully utilised.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| I. 9.—Other Charges . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 83,000                  | 27,280                 | —55,720               | —28,000                                                | —27,720                                 |
| This subhead embraces several expenditure heads, which are given below with details:—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        | Grant.                | Expenditure.                                           |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        | Rs.                   | Rs.                                                    |                                         |
| (a) Books and Periodicals . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        | 4,000                 | 3,160                                                  |                                         |
| (b) Cost of books published in England . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                         |                        | 52,000                | 8,333                                                  |                                         |
| (c) Relief and Repatriation . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        | 27,000                | 15,787                                                 |                                         |
| Total . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        | 83,000                | 27,280                                                 |                                         |
| (a) The grant was a rounded figure; (b) work was not sufficiently advanced to permit of payment within the year in the following cases for which provision was made in the budget: (1) Brown and Pearson's Commercial Timbers (Rs. 22,667); (2) Imperial Gazetteer, Atlas Volume (Rs. 20,000); and (3) Catalogue of Paintings, 2nd Stein Expedition (Rs. 4,760). On the other hand a sum of Rs. 4,347 was expended on account of the Arabic History of Gujarat, Volume III and Index, of which no information was available when the budget was framed: (c) decline in payments connected with maintenance and repatriation of destitute Indian seamen continued this year. |                         |                        |                       |                                                        |                                         |
| Deduct—Receipt from sale of Maps . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | —3,000                  | ..                     | +3,000                | +3,000                                                 | ..                                      |
| The arrangement to treat these receipts as Revenue was introduced after the budget was proposed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                         |                        |                       |                                                        |                                         |
| Exchange                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                         |
| Non-voted O. . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | ..                      |                        |                       |                                                        |                                         |
| S. (.) 29,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         | 29,000                 | 34,598                | +5,598                                                 | ..                                      |
| The provision based on progress of actuals proved somewhat inadequate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                         |
| Voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ..                      | 41,623                 | +41,623               | ..                                                     | +41,623                                 |
| The expenditure was foreseen when revised estimate was framed. In view of the persistent overbudgeting under the Grant it was decided by the Finance Department not to obtain any additional grant from the Legislative Assembly.                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                         |
| Totals { Non-voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 41,38,000               | 41,43,581              | +5,981                | ..                                                     | +5,981                                  |
| { Voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Gross . . .             | 66,85,000              | 66,43,852             | —41,148                                                | +77,000                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Deductions . . .        | —13,95,000             | —15,75,654            | —1,80,654                                              | —1,14,000                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Net . . .               | 52,90,000              | 50,68,198             | —2,21,802                                              | —37,000                                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                        | —1,84,802                               |

(a) Sanctioned on 29th March

ECCLESIASTICAL (*All non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappo-<br>piation,<br>adjusted<br>wi hdrawal + or—<br>or surrender. | Remainder<br>un-<br>adjusted |
|-------------------------|------------------------------|-----------------------------|-----------------------|-----------------------------------------------------------------------------|------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|-----------------------------------------------------------------------------|------------------------------|

| Rs. | Rs. | Rs. | Rs. | Rs. |
|-----|-----|-----|-----|-----|
|-----|-----|-----|-----|-----|

*Major Head "28—Ecclesiastical."**A.—Ecclesiastical Establishment—**Church of England :**A. 1.—Stipends of Bishops :*

|        |          |          |        |     |    |     |
|--------|----------|----------|--------|-----|----|-----|
| O.     | 1,16,880 | } 99,880 | 99,857 | —23 | .. | —23 |
| S. (a) | —17,000  |          |        |     |    |     |

*A. 2.—Pay of Chaplains, etc.*

|              |        |        |        |        |        |
|--------------|--------|--------|--------|--------|--------|
| Madrās . . . | 90,260 | 91,507 | +4,247 | +3,089 | +1,158 |
|--------------|--------|--------|--------|--------|--------|

Fewer chaplains were on leave out of India than was originally anticipated. The final excess was due to special pay granted to the Archdeacon for additional duties. See Comments.

*A. 3.—Pay of Chaplains, etc.,**Bombay :*

|        |          |            |          |        |    |        |
|--------|----------|------------|----------|--------|----|--------|
| O.     | 1,87,916 | } 1,82,916 | 1,76,766 | —6,150 | .. | —6,150 |
| S. (b) | —5,000   |            |          |        |    |        |

More chaplains were on leave out of India.

*A. 4.—Pay of Chaplains, etc.,**Bengal*

|        |        |          |        |        |        |     |
|--------|--------|----------|--------|--------|--------|-----|
| O.     | 75,600 | } 80,936 | 82,229 | +1,293 | +1,304 | —11 |
| S. (c) | 5,336  |          |        |        |        |     |

Leave salary was drawn by a Chaplain in India throughout the year.

*A. 5.—Pay of Chaplains, etc.,**United Provinces :*

|        |          |            |          |      |    |      |
|--------|----------|------------|----------|------|----|------|
| O.     | 1,86,200 | } 1,80,761 | 1,80,440 | —321 | .. | —321 |
| S. (a) | —5,439   |            |          |      |    |      |

(a) Sanctioned on 24th February.

(b) Sanctioned as follows :—24th February—Rs. 1,050 ; 15th March,—Rs. 1,333 ; 22nd March—Rs. 2,614.

(c) Sanctioned on 15th March.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                              | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>adjusted<br>withdrawal + or—<br>or surrender. | Remainder<br>unadjusted<br>+ or—. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------------------------|-----------------------------------|
|                                                                                                                                                                                                                                                                                                                      | Rs.                     | Rs.                    | Rs.                  | Rs.                                                                      | Rs.                               |
| <b>A.--Ecclesiastical Establishment—</b>                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                                          |                                   |
| <b>Church of England :—contd.</b>                                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                                          |                                   |
| A. 6.—Pay of Chaplains, etc.,                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                                          |                                   |
| Punjab :                                                                                                                                                                                                                                                                                                             |                         |                        |                      |                                                                          |                                   |
| O. 1,42,625 }                                                                                                                                                                                                                                                                                                        | 1,45,685                | 1,62,193               | +16,508              | +10,437                                                                  | +6,071                            |
| S. (a) 3,060 }                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                                          |                                   |
| No provision was made in the original budget for additional chaplains employed in the Lahore Diocese as it was not known whether their services would be available during the year. Excess over the modified appropriation is due to transfer of Junior officers and their replacement by senior ones. See Comments. |                         |                        |                      |                                                                          |                                   |
| A. 7.—Pay of Chaplains, etc.,                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                                          |                                   |
| Burma . . . . .                                                                                                                                                                                                                                                                                                      | 50,530                  | 50,017                 | —513                 | ..                                                                       | —513                              |
| A. 8.—Pay of Chaplains, etc.,                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                                          |                                   |
| Bihar and Orissa                                                                                                                                                                                                                                                                                                     |                         |                        |                      |                                                                          |                                   |
| O. 22,000 }                                                                                                                                                                                                                                                                                                          | 17,395                  | 17,398                 | +3                   | ..                                                                       | +3                                |
| S. (b)—4,605 }                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                                          |                                   |
| A. 9.—Pay of Chaplains, etc.,                                                                                                                                                                                                                                                                                        |                         |                        |                      |                                                                          |                                   |
| Central Provinces                                                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                                          |                                   |
| O. 54,400 }                                                                                                                                                                                                                                                                                                          | 52,300                  | 49,749                 | —2,551               | ..                                                                       | —2,551                            |
| S. (c)—2,100 }                                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                                          |                                   |
| A. 10.—Pay of Chaplains, etc.,                                                                                                                                                                                                                                                                                       |                         |                        |                      |                                                                          |                                   |
| elsewhere                                                                                                                                                                                                                                                                                                            |                         |                        |                      |                                                                          |                                   |
| O. 47,200 }                                                                                                                                                                                                                                                                                                          | 47,160                  | 53,498                 | +6,338               | +7,300                                                                   | —962                              |
| S. (d) —40 }                                                                                                                                                                                                                                                                                                         |                         |                        |                      |                                                                          |                                   |
| A. 11.—Pay of Establishments                                                                                                                                                                                                                                                                                         |                         |                        |                      |                                                                          |                                   |
| O. 85,081 }                                                                                                                                                                                                                                                                                                          | 85,681                  | 84,852                 | —829                 | —402                                                                     | —427                              |
| S. (e) 600 }                                                                                                                                                                                                                                                                                                         |                         |                        |                      |                                                                          |                                   |
| A. 12.—Allowances, Honoraria, etc.                                                                                                                                                                                                                                                                                   |                         |                        |                      |                                                                          |                                   |
| O. 2,38,441 }                                                                                                                                                                                                                                                                                                        | 2,55,987                | 2,48,816               | —7,171               | —16,171                                                                  | +9,000                            |
| S. (f) 17,516 }                                                                                                                                                                                                                                                                                                      |                         |                        |                      |                                                                          |                                   |

Mainly in Madras under "cost of passages" The final excess occurred in Bombay due to heavy expenditure on travelling allowance. The excess in Bombay was enhanced to Rs. 9,324 due to reappropriations amounting to Rs. 2,667 from the sub-head between the dates 5th August to 20th March. See Comments.

(a) Sanctioned on 25th February.

(b) Sanctioned on 24th February.

(c) Sanctioned on 6th December.

(d) Sanctioned on 22nd March.

(e) Sanctioned as follows :—24th February Rs. 393; 15th March, Rs. 144; 23th March (communicated on 3rd April 1930), Rs. 63.

(f) Sanctioned as follows :—24th February, Rs. 16,320; 11th March,—Rs. 664; 15th March,—Rs. 300; 23th March (communicated on 3rd April), Rs. 190; 31st March (communicated on 17th April), Rs. 2,000.

| Major Head and Subhead.                                                                                             | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                     | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Ecclesiastical Establishment—<br/>Church of England :—concl'd.</b>                                            |                         |                             |                       |                                                             |                                         |
| A. 13.—Supplies and Services<br>and Contingencies                                                                   |                         |                             |                       |                                                             |                                         |
| O. 85,701                                                                                                           | 87,832                  | 86,672                      | —1,160                | +677                                                        | —1,837                                  |
| S. (a) 2,131                                                                                                        |                         |                             |                       |                                                             |                                         |
| A. 14.—Grants-in-aid :                                                                                              |                         |                             |                       |                                                             |                                         |
| A. 14 (1).—In lieu of Chaplains<br>reduced                                                                          |                         |                             |                       |                                                             |                                         |
| O. 1,53,600                                                                                                         | 1,53,347                | 1,53,000                    | —347                  | ..                                                          | —347                                    |
| S. (b) —253                                                                                                         |                         |                             |                       |                                                             |                                         |
| A. 14 (2).—In lieu of Allow-<br>ance to clergymen of the<br>additional Clergy<br>Society . . . .                    | 2,00,000                | 2,00,000                    | ..                    | ..                                                          | ..                                      |
| A. 14 (3).—Other Grants-in-aid                                                                                      | 8,200                   | 8,400                       | +200                  | +200                                                        | —                                       |
| <b>B.—Ecclesiastical Establishments—<br/>Church of Scotland :</b>                                                   |                         |                             |                       |                                                             |                                         |
| B. 1.—Pay of Chaplains, etc                                                                                         |                         |                             |                       |                                                             |                                         |
| O. 86,107                                                                                                           | 82,107                  | 73,918                      | —8,189                | —4,344                                                      | —3,845                                  |
| S. (c) —4,000                                                                                                       |                         |                             |                       |                                                             |                                         |
| B. 2.—Pay of Establishments .                                                                                       | 10,152                  | 11,639                      | +1,487                | +1,599                                                      | —103                                    |
| Due to transfer to this subhead under orders of Government of certain allowances provided for under B. 3.           |                         |                             |                       |                                                             |                                         |
| B. 3.—Other Charges                                                                                                 |                         |                             |                       |                                                             |                                         |
| O. 55,374                                                                                                           | 52,092                  | 45,606                      | —6,486                | —4,986                                                      | —1,500                                  |
| S. (d) —3,282                                                                                                       |                         |                             |                       |                                                             |                                         |
| See B. 2.                                                                                                           |                         |                             |                       |                                                             |                                         |
| Mainly due to less touring and also to saving in the provision for cost of passages house rent and other allowances |                         |                             |                       |                                                             |                                         |
| <b>C.—Ecclesiastical Establishments—<br/>Church of Rome</b>                                                         |                         |                             |                       |                                                             |                                         |
| O. 34,430                                                                                                           | 35,094                  | 34,585                      | —509                  | +297                                                        | —716                                    |
| S. (c) 664                                                                                                          |                         |                             |                       |                                                             |                                         |
| <b>D.—Cemetery Establishments :</b>                                                                                 |                         |                             |                       |                                                             |                                         |
| D. 1.—Grants-in-aid . . .                                                                                           | 3,050                   | 4,289                       | +1,239                | +1239                                                       | ..                                      |
| A special grant was made to the Christian Burial Board in Bombay.                                                   |                         |                             |                       |                                                             |                                         |

(a) Sanctioned as follows.—24th February, Rs. 1,795; 15th March, Rs. 12; 19th March, Rs. 324.

(b) Sanctioned on 25th March (communicated on 3rd April 1933).

(c) Sanctioned on 15th March.

(d) Sanctioned as follows:—on 24th February, Rs. 3,718; 25th February, —Rs. 3,060; 19th March, —Rs. 224; 22nd March, —Rs. 1,616; 31st March communicated on 17th April 1933, —Rs. 2,000.

(e) Sanctioned on 11th March.



| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving --. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or --. |
|-------------------------|-------------------------|-----------------------------|------------------------|-------------------------------------------------------------|------------------------------------------|
|                         | Rs.                     | Rs.                         | Rs.                    | Rs.                                                         | Rs.                                      |

**D.—Cemetery Establishments—concl'd.**

*D. 2.—Pay of Establishments*

|        |        |          |        |      |      |      |
|--------|--------|----------|--------|------|------|------|
| O.     | 49,176 | } 49,370 | 49,547 | +177 | +518 | —341 |
| S. (a) | 194    |          |        |      |      |      |

*D. 3.—Other charges*

|        |        |          |        |        |      |        |
|--------|--------|----------|--------|--------|------|--------|
| O.     | 56,417 | } 56,396 | 55,513 | —1,483 | +268 | —1,751 |
| S. (b) | 579    |          |        |        |      |        |

**E.—Miscellaneous Ecclesiastical Charges :**

*E. 1.—Grants-in-aid*

|        |        |          |       |         |      |         |
|--------|--------|----------|-------|---------|------|---------|
| O.     | 425    | } 15,689 | 3,743 | —11,946 | —125 | —11,821 |
| S. (c) | 15,264 |          |       |         |      |         |

The supplementary appropriation of Rs. 11,820 for the Punjab remained unutilized owing to late receipt of orders in the Audit Office.

*E. 2.—Other Charges* . . . 26,375      26,084      —291      —4      —287

**F.—Works**

|        |        |          |        |         |      |         |
|--------|--------|----------|--------|---------|------|---------|
| O.     | 72,860 | } 76,755 | 65,056 | —11,699 | —797 | —10,902 |
| S. (b) | 3,895  |          |        |         |      |         |

Due to (1) certain special grants having not been drawn before the end of the year (Rs. 2,500) and (iv) curtailment of expenditure on repairs (Rs. 6,400) in the Punjab. Smaller expenditure was incurred in the United Provinces on maintenance and repairs (Rs. 2,800).

**H.—Expenditure in England :**

*H. 1.—Leave and Deputation*

|                |          |          |         |    |         |
|----------------|----------|----------|---------|----|---------|
| Salaries . . . | 4,00,000 | 3,84,976 | —15,024 | .. | —15,024 |
|----------------|----------|----------|---------|----|---------|

Expenditure continues to show a tendency to decrease.

(a) Sanctioned as follows :—24th February, Rs. 50; 15th March, Rs. 144.

(b) Sanctioned on 24th February.

(c) Do. as follows :—6th December, Rs. 2,100; 24th February, Rs. 1,344; 11th March Rs. 11,820.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |

*H. 2.—Other Charges*

|                |            |          |         |    |         |
|----------------|------------|----------|---------|----|---------|
| O. 4,73,000    | } 4,53,000 | 4,37,756 | —15,244 | .. | —15,244 |
| S. (a) —20,000 |            |          |         |    |         |

*See H. I**I.—Loss or Gain by Exchange*

|                |                  |                  |                |           |                |
|----------------|------------------|------------------|----------------|-----------|----------------|
| O. ..          | } 6,600          | 6,683            | +83            | ..        | +83            |
| S. (b) 6,600   |                  |                  |                |           |                |
| <i>Total</i> . | <u>30,06,150</u> | <u>29,47,789</u> | <u>—58,361</u> | <u>..</u> | <u>—58,361</u> |

## IMPORTANT COMMENTS.

*Faulty administration of Grant.*

The final excesses under the following Sub-heads indicate defective control of expenditure apparently resulting from imperfect knowledge of the liabilities which would eventually be brought to account before the close of the year :—

| Sub-heads.                                        | Final<br>appropriation. | Excess or<br>saving. | Net<br>modification. | Final<br>variation. |
|---------------------------------------------------|-------------------------|----------------------|----------------------|---------------------|
|                                                   | Rs.                     | Rs.                  | Rs.                  | Rs.                 |
| A. 2.—Pay of chaplains, etc.,<br>Madras . . . . . | 90,260                  | +4,247               | +3,089               | +1,158              |
| A. 6.—Pay of chaplains, etc.,<br>Punjab . . . . . | 1,45,685                | +16,508              | +10,437              | +6,071              |
| A. 12.—Allowances Honoraria,<br>etc. . . . .      | 2,55,987                | —7,171               | —16,171              | +9,000              |

*General.*

The total saving under the Appropriation in 1929-30 represents 1·9 per cent. of the final appropriation, against 1·6 per cent. in the previous year.

(a) Sanctioned as follows :—11th March —Rs. 18,420 ; 22nd March —Rs. 1,580.

(b) Sanctioned on 11th March.

*Sanction to reappropriation.*

2. Certain modifications (a few instances of which are given below) were actually sanctioned by the Commerce Department under their own powers and were communicated by that Department to the subordinate controlling authorities :—

| Date of sanction by the<br>Commerce Department. | Date of communication<br>to Audit officers by the<br>Finance Department. | Subheads affected. | Amount. |
|-------------------------------------------------|--------------------------------------------------------------------------|--------------------|---------|
|                                                 |                                                                          |                    | Rs.     |
| 28th March 1930                                 | 3rd April 1930                                                           | { A 14(1)          | —253    |
|                                                 |                                                                          | { A 11             | +63     |
|                                                 |                                                                          | { A 12             | +190    |
| 31st March 1930                                 | 17th April 1930                                                          | { B 3              | —2,000  |
|                                                 |                                                                          | { A 12             | +2000   |

These orders were, however, communicated to Audit through the Government of India, Finance Department and thus came to be treated by some Accounts officers as supplementary appropriations, although they were really reappropriations sanctioned by the Executive within the year.

Under the existing practice the dates on which the modifications are actually sanctioned or communicated to Audit by the Government of India, Finance Department are to be treated as the dates of sanction to the supplementary appropriations mentioned in the foot-notes in the Appropriation Accounts. The orders of the Finance Department in the cases mentioned above were communicated after the close of the year, although they were actually sanctioned by the competent authority before the close of the financial year.

To secure uniformity in the way in which these reappropriations are exhibited in the Appropriation Accounts it appears desirable to discontinue, if possible, the present practice whereby the Finance Department communicates to audit the sanctions accorded by the Commerce Department under their own powers.

## POLITICAL\* (All non-voted).

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

| Accounts. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation, un-<br>withdrawal adjusted<br>or surrender. + or —. | Remainder<br>un-<br>adjusted<br>or —. |
|-----------|------------------------------|-----------------------------|---------------------|----------------------------------------------------------------------------------|---------------------------------------|
|-----------|------------------------------|-----------------------------|---------------------|----------------------------------------------------------------------------------|---------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

## MAJOR HEAD "29—POLITICAL."

## Account I.—Political Agents :

|                        |           |           |           |        |           |
|------------------------|-----------|-----------|-----------|--------|-----------|
| { Gross . . . . .      | 36,81,133 | 35,74,518 | —1,06,615 | +6,393 | —1,13,008 |
| { Deductions . . . . . | —67,356   | —71,029   | —3,673    | +93    | —3,766    |
| { Net . . . . .        | 36,13,777 | 35,03,489 | —1,10,288 | +6,486 | —1,16,774 |

Account II.—Other Expenditure Heads 49,37,079 48,79,435 —57,644 —6,486 —51,158

Account III.—Expenditure in England  
and Exchange . . . . . 13,73,800 14,98,749 +1,24,949 .. +1,24,949

|                            |           |           |         |     |         |
|----------------------------|-----------|-----------|---------|-----|---------|
| Totals . { Gross . . . . . | 99,92,012 | 99,52,702 | —39,310 | —93 | —39,217 |
| { Deductions . . . . .     | —67,356   | —71,029   | —3,673  | +93 | —3,766  |
| { Net . . . . .            | 99,24,656 | 98,81,673 | —42,983 | ..  | —42,983 |

## ACCOUNT I.—POLITICAL AGENTS.

| Major Head and Subhead. | Final<br>Appre-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                | Rs.                                     |

**B.—Aden :**

*B. 1.—Pay of Officers*

|                 |          |          |        |        |      |
|-----------------|----------|----------|--------|--------|------|
| O. ..           | 1,34,200 | 1,42,838 | +8,638 | +8,500 | +138 |
| S. (a) 1,34,200 |          |          |        |        |      |

Due mainly to a moiety of the pay of the Resident from 16th July 1928 to 30th November 1928 having been passed on by the Colonial Officer for adjustment on the Indian books in the accounts for 1929-30 and extra expenditure on leave salary.

*B. 2.—Pay of Establishments*

|                 |          |          |         |        |        |
|-----------------|----------|----------|---------|--------|--------|
| O. ..           | 1,26,600 | 1,15,743 | —10,857 | —8,500 | —2,357 |
| S. (a) 1,25,600 |          |          |         |        |        |

*B. 3.—Allowances, Honoraria,  
etc.*

|               |        |        |        |    |        |
|---------------|--------|--------|--------|----|--------|
| O. ..         | 41,100 | 39,652 | —1,448 | .. | —1,448 |
| S. (a) 41,100 |        |        |        |    |        |

*B. 4.—Supplies and Services*

|               |        |        |      |    |      |
|---------------|--------|--------|------|----|------|
| O. ..         | 27,700 | 27,414 | —286 | .. | —286 |
| S. (a) 27,700 |        |        |      |    |      |

*B. 5.—Contingencies*

|               |        |        |         |    |         |
|---------------|--------|--------|---------|----|---------|
| O. ..         | 60,500 | 38,137 | —22,363 | .. | —22,363 |
| S. (a) 60,500 |        |        |         |    |         |

Due (i) to non-utilisation of the provision for Residency furniture, the expenditure having finally remained on the English books (Rs. 13,000) and (ii) to smaller expenditure on several items of contingencies (Rs. 9,000).  
See Notes.

*B. 6.—Grants-in-aid, contributions, etc.*

|               |       |        |        |    |        |
|---------------|-------|--------|--------|----|--------|
| O. ..         | 2,400 | 28,963 | —3,437 | .. | —3,437 |
| S. (a) 32,400 |       |        |        |    |        |

Due to non-drawal of the balance of grant-in-aid by the School Authorities in Aden.

*B. 7.—Establishment charges  
paid to Provincial  
Governments, etc.*

|               |        |        |        |    |        |
|---------------|--------|--------|--------|----|--------|
| O. ..         | 34,500 | 28,444 | —6,056 | .. | —6,056 |
| S. (a) 34,500 |        |        |        |    |        |

Represents smaller expenditure on contribution for telephone charges as it was subsequently decided that a major portion of the expenditure for which an appropriation of Rs. 8,100 was sanctioned should be borne by other Governments, Departments, etc.

## ACCOUNT I.—POLITICAL AGENTS—contd.

| Major Head and Subhead.                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>with-<br>drawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------------|-----------------------------------------|
|                                            | Rs.                          | Rs.                         | Rs.                   | Rs.                                                              | Rs.                                     |
| <i>C.—Other Agencies and Residencies :</i> |                              |                             |                       |                                                                  |                                         |
| <i>C. 1.—Pay of Officers :</i>             |                              |                             |                       |                                                                  |                                         |
| <i>O.</i> 11,62,828                        | 11,67,736                    | 11,59,951                   | —7,785                | + 12,832                                                         | —20,617                                 |
| <i>S.</i> (b) 4,908                        |                              |                             |                       |                                                                  |                                         |
| <i>C. 2.—Pay of Establishments :</i>       |                              |                             |                       |                                                                  |                                         |
| <i>O.</i> 7,35,015                         | 7,36,739                     | 7,04,413                    | —32,326               | —19,405                                                          | —12,921                                 |
| <i>S.</i> (c) 1,724                        |                              |                             |                       |                                                                  |                                         |

The principal savings were in Bombay (Rs. 4,859) and in the Punjab (Rs. 19,671).

The saving in Bombay was mainly due to vacancies and that in the Punjab was partly due to vacancies and partly to (i) erroneous provision under this subhead instead of under Subhead C. 1. (Rs. 4,752) and (ii) smaller expenditure on account of decrease in the number of probationers sent for training and deputation of some for a shorter period than originally provided for (Rs. 4,920).

*C. 3.—Allowances, Honoraria, etc. :*

|                      |          |          |         |          |         |
|----------------------|----------|----------|---------|----------|---------|
| <i>O.</i> 3,78,863   | 4,02,990 | 3,79,917 | —23,073 | + 16,257 | —39,330 |
| <i>S.</i> (d) 24,127 |          |          |         |          |         |

Due to savings mainly in Bombay (Rs. 10,295) on account of smaller expenditure on travelling allowance and passages, and in the Punjab (Rs. 15,120) due chiefly to provision for the office allowance in Kashgar Agency having wrongly been made under this sub-head instead of under sub-head C.-7.

*C. 4.—Supplies and Services :*

|                      |          |          |         |        |        |
|----------------------|----------|----------|---------|--------|--------|
| <i>O.</i> 2,51,033   | 2,72,972 | 2,56,288 | —16,684 | —8,095 | —8,589 |
| <i>S.</i> (e) 21,939 |          |          |         |        |        |

Mainly to saving of Rs. 23,000 (roundly) in the Gyantse Trade Agency (Tibet) due to smaller expenditure on the maintenance of Dak and Telegraph lines.

|                                 |        |        |       |         |      |
|---------------------------------|--------|--------|-------|---------|------|
| <i>C. 5.—Secret Expenditure</i> | 16,850 | 17,624 | + 774 | + 1,495 | —721 |
|---------------------------------|--------|--------|-------|---------|------|

Due mainly to more expenditure in the Sikkim and Bhutan Agency (Rs. 1,791) than originally estimated.

|                            |       |    |        |      |      |
|----------------------------|-------|----|--------|------|------|
| <i>C. 6.—Compensations</i> | 1,000 | .. | —1,000 | —850 | —150 |
|----------------------------|-------|----|--------|------|------|

No necessity arose for the payment as the rate of dollar and kran exchange remained at par and some times above par during the year.

(b) Sanctioned as follows :—14th August, Rs. 6,500; 31st December, Rs. 6,200; 4th January Rs. 5,500 7th January—Rs. 1,200; 10th January, Rs. 345; 17th January, Rs. 3,695; 21st January, Rs. 2,945; 24th January,—Rs. 22,750; 25th January, Rs. 6,159; 31st January, Rs. 17,564; 3rd February,—Rs. 6,100; 4th February—Rs. 13,000; 6th February,—Rs. 2,000; 7th February, Rs. 6,320; 14th February,—Rs. 9,600; 15th February —Rs. 1,788; 20th February,—Rs. 5,400; 25th February, Rs. 12,622; 11th March,—Rs. 2,976; 13th March —Rs. 610; 21st March, Rs. 2,482.

(c) Sanctioned as follows :—3rd January Rs. 357; 10th January, Rs. 1,437; 28th January, Rs. 900; 6th February,—Rs. 100; 7th February,—Rs. 500; 27th March,—Rs. 29; 28th March,—Rs. 50; 31st March—Rs. 300.

(d) Sanctioned as follows :—14th August, Rs. 3,300; 4th January,—Rs. 39; 7th January Rs. 304; 10th January Rs. 2,386; 17th January, Rs. 1,489; 20th January, Rs. 278; 21st January Rs. 1,300; 25th January, Rs. 498; 31st January, Rs. 1,275; 12th February, Rs. 304; 14th February, Rs. 5,000; 15th February, Rs. 1,006; 5th March, Rs. 2,200; 11th March, Rs. 3,682; 28th March,—Rs. 241 and 29th March, Rs. 1,285.

(e) Sanctioned as follows :—3rd January,—Rs. 367; 28th January, Rs. 4,000; 7th February,—Rs. 400; 5th March, Rs. 1,330; 11th March, Rs. 2,717; 13th March, Rs. 2,100; 21st March, Rs. 80; 28th March, Rs. 12,22 31st March Rs. 340.

## ACCOUNT I.—POLITICAL AGENTS—concl'd.

| Major Head and Subhead. | Final Appropriation. | Actual Expenditure. | Excess + Saving— | Net reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|----------------------|---------------------|------------------|----------------------------------------------------------|-----------------------------------------|
|                         | Rs.                  | Rs.                 | Rs.              | Rs.                                                      | Rs.                                     |

## C.—Other Agencies and Residencies—concl'd.

## C. 7.—Contingencies :

|    |            |          |          |         |        |         |
|----|------------|----------|----------|---------|--------|---------|
| O. | 2,88,837   | 3,04,283 | 3,23,547 | +19,264 | +2,341 | +16,923 |
| S. | (f) 15,446 |          |          |         |        |         |

The principal excess occurred in the Punjab (Rs. 16,756) due to (i) wrong provision for office allowance under Sub-head C. 3. Also certain articles of furniture were purchased for the Honourable the Agent to the Governor-General, Punjab States. The above two factors contributed to an excess to the extent of Rs. 10,333 remaining uncovered in the Punjab Circle. See Notes.

C. 8.—Grants-in-aid, contributions,  
etc.

|    |            |        |        |        |        |      |
|----|------------|--------|--------|--------|--------|------|
| O. | 14,250     | 39,682 | 12,042 | +2,360 | +1,818 | +542 |
| S. | (g) 25,432 |        |        |        |        |      |

Due mainly to excesses in (i) Madras (Rs. 1,169) on account of adjustment of contribution for passage (Rs. 1,100) in the final accounts of the year, in (ii) the United Provinces (Rs. 502) being payment of passage contribution to the Military Department for officers under training and in (iii) Burma (Rs. 492) due to adjustment of arrears of passage contribution.

C. 10.—Establishment Charges  
paid to Provincial Gov-  
ernments, etc.

|    |            |          |          |         |    |         |
|----|------------|----------|----------|---------|----|---------|
| O. | 2,66,062   | 2,81,881 | 2,69,515 | —12,336 | .. | —12,336 |
| S. | (h) 15,819 |          |          |         |    |         |

The saving occurred in Bombay, the central Government's share representing one-fourth of the cost of the Panch Mahals and Rewakantha combined police having been less than anticipated due to smaller expenditure incurred by the Provincial Government on the combined police.

D.—Deduct—Charges recovered from  
other Governments, Indian States,  
Local Funds, etc.

|  |         |         |        |     |        |
|--|---------|---------|--------|-----|--------|
|  | —67,356 | —71,029 | —3,673 | +93 | —3,766 |
|--|---------|---------|--------|-----|--------|

Chiefly due to a larger recovery in Bombay (Rs. 2,913) than estimated.

|        |            |           |           |           |        |           |
|--------|------------|-----------|-----------|-----------|--------|-----------|
| Totals | Gross      | 36,81,133 | 35,74,518 | —1,06,615 | +6,393 | —1,13,008 |
|        | Deductions | —67,356   | —71,029   | —3,673    | +93    | —3,766    |
|        | Net        | 35,13,777 | 35,03,489 | —1,10,288 | +6,486 | —1,16,774 |

(f) Sanctioned as follows :—14th August, Rs. 500 ; 7th January, Rs. 1,200 ; 17th January,—Rs. 400 ; 28th January Rs. 4,600 ; 31st January, Rs. 2,164 ; 6th February, Rs. 6,200 ; 5th March, Rs. 197 ; 11th March Rs. 1,025 ; 31st March,—Rs. 40.

(g) Sanctioned as follows :—17th January, Rs. 5,000 ; 31st January, Rs. 13,550 ; 3rd February, Rs. 6,100 ; 15th February, Rs. 782.

(h) Sanctioned on 20th February.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                         | Rs.                  | Rs.                                                         | Rs.                                     |
| <i>A.—Charges on North-West Frontier—<br/>Allowances to Tribes (Dera<br/>Ghazi Khan)</i>                                                                                                                                                                                                                               | 13,000                  | 13,070                      | +70                  | ..                                                          | +70                                     |
| <i>B.—Charges on North-East Frontier;<br/>Assam:</i>                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| <i>B. 1.—Administration<br/>          charges.</i>                                                                                                                                                                                                                                                                     |                         |                             |                      |                                                             |                                         |
| <i>O. 1,15,400</i>                                                                                                                                                                                                                                                                                                     | 1,10,800                | 1,05,251                    | —5,549               | —600                                                        | —4,949                                  |
| <i>S. (a) —4,600</i>                                                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| Due to non-purchase of an elephant for a Political Officer (Rs. 3,400) and smaller expenditure in cold weather touring (Rs. 1,500) than anticipated                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| <i>B. 2.—Medical and Steam<br/>          Launch Establishments</i>                                                                                                                                                                                                                                                     | 1,900                   | 1,882                       | —18                  | ..                                                          | —18                                     |
| <i>C.—Charges on account of Diplomatic<br/>and Consular Services in<br/>Persia:</i>                                                                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| <i>C. 1.—Pay of Officers:</i>                                                                                                                                                                                                                                                                                          |                         |                             |                      |                                                             |                                         |
| <i>O. 3,21,000</i>                                                                                                                                                                                                                                                                                                     | 3,34,205                | 3,31,658                    | —2,547               | +865                                                        | —3,412                                  |
| <i>S. (b) 13,205</i>                                                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |
| <i>C. 2.—Pay of Establishments:</i>                                                                                                                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| <i>O. 1,69,700</i>                                                                                                                                                                                                                                                                                                     | 1,58,596                | 1,51,814                    | —6,782               | —2,995                                                      | —3,787                                  |
| <i>S. (c)—2,104</i>                                                                                                                                                                                                                                                                                                    |                         |                             |                      |                                                             |                                         |
| Due mainly to decreased expenditure in the estimates of the Persian Legation (Rs. 3,483) on account of reduction in establishment and in the Duzdap Consulate (Rs. 1,571) owing partly to the post of the Persian Mirza not being filled in and partly to the late enlistment of the men for the Vice Consulate Guard. |                         |                             |                      |                                                             |                                         |
| <i>C. 3.—Allowances, Honoraria, etc.:</i>                                                                                                                                                                                                                                                                              |                         |                             |                      |                                                             |                                         |
| <i>O. 74,400</i>                                                                                                                                                                                                                                                                                                       | 1,01,297                | 1,12,733                    | +11,436              | +10,767                                                     | +669                                    |
| <i>S. (d) 26,897</i>                                                                                                                                                                                                                                                                                                   |                         |                             |                      |                                                             |                                         |

Important excesses occurred in the Bushire Residency (Rs. 7,200) and in the Ahwaz Consulate (Rs. 2,400) which were due mainly to under estimation and also to a debit for cost of passages of an officer and his family, which was not provided in the Bushire estimates.

(a) Sanctioned on 23th December—Rs. 1,800. 7th February —Rs. 2,800.

(b) Sanctioned as follows —7th August.—Rs. 2.0 0. 31st January, Rs. 3,150; 4th February, Rs. 252; 6th February, Rs. 14,003; 1st March,—Rs. 2,500.

(c) Sanctioned as follows —31st December—Rs. 5,000; 6th February, Rs. 830; 14th February—Rs. 1,400; 1st March, Rs. 3,466.

(d) Sanctioned as follows:—16th November, Rs. 362; 31st December, Rs. 3,000; 4th January, Rs. 1,000; 31st January, Rs. 920; 6th February, Rs. 16,400; 1st March, Rs. 2,765; 14th March, Rs. 2,450.



## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

| Major Head and Subhead. | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reappropriation, withdrawal or surrender. | Remainder unadjusted + or—. |
|-------------------------|----------------------|---------------------|-------------------|-----------------------------------------------|-----------------------------|
|                         | Rs.                  | Rs.                 | Rs.               | Rs.                                           | Rs.                         |

*C.—Charges on account of Diplomatic and Consular Services in Persia—contd.*

|                                      |        |        |        |        |        |
|--------------------------------------|--------|--------|--------|--------|--------|
| <i>C. 4.—Supplies and Services :</i> |        |        |        |        |        |
| <i>O</i> 27,100                      | 36,760 | 37,268 | +508   | +2,847 | —2,339 |
| <i>S. (e)</i> 9,660                  |        |        |        |        |        |
| <i>C. 5.—Secret Expenditure</i>      | 1,000  | 1,000  | ..     | ..     | ..     |
| <i>C. 6.—Compensations</i>           |        |        |        |        |        |
| <i>O</i> 11,000                      | 8,638  | 650    | —7,938 | —7,838 | —150   |
| <i>S. (f)</i> —2,362                 |        |        |        |        |        |

The expenditure of Rs. 650 was incurred in the Bushire Residency. The large saving was due to the reasons stated under Sub-head C. 6 (Account I).

|                              |          |          |         |         |        |
|------------------------------|----------|----------|---------|---------|--------|
| <i>C. 7.—Contingencies :</i> |          |          |         |         |        |
| <i>O</i> 2,21,700            | 2,44,870 | 2,71,913 | +27,043 | +35,188 | —8,145 |
| <i>S. (g)</i> 23,170         |          |          |         |         |        |

The principal excess was in Bushire (Rs. 26,500) and was due to the disturbed condition of Nejd and consequent increase in telegraphic correspondence, and inadequacy of grant under office allowance.

|                                                 |       |       |        |        |      |
|-------------------------------------------------|-------|-------|--------|--------|------|
| <i>C. 8.—Grants-in-aid, contributions, etc.</i> |       |       |        |        |      |
| <i>O</i> 3,900                                  | 4,250 | 3,922 | —328   | —478   | +150 |
| <i>S. (h)</i> 350                               |       |       |        |        |      |
| <i>C. 9.—Works :</i>                            |       |       |        |        |      |
| <i>O</i> ..                                     | 4,720 | 7,769 | +3,049 | +3,100 | —51  |
| <i>S. (i)</i> 4,720                             |       |       |        |        |      |

Due mainly to unforeseen and urgent repairs done to the Kuwait Agency (Rs. 1,800) and to an expenditure of Rs. 1,246 in the Shiraz Consulate.

*D.—Other Diplomatic charges :*

|                                           |        |        |        |    |        |
|-------------------------------------------|--------|--------|--------|----|--------|
| <i>D. 1.—Pay of Diplomatic Officers :</i> |        |        |        |    |        |
| <i>O</i> 1,50,800                         | 46,720 | 41,993 | —4,727 | .. | —4,727 |
| <i>S. (j)</i> —1,04,080                   |        |        |        |    |        |

The Kabul Legation having been temporarily withdrawn no accurate estimate of the probable requirements could be made. The original appropriation was modified from time to time generally with reference to the progress of expenditure as booked in the Account Office.

---

(e) Sanctioned as follows :—7th August, Rs. 2,000 ; 4th January, Rs. 910 ; 6th February, Rs. 4,350 ; 14th February, Rs. 900 ; 1st March, Rs. 5,738 ; 28th March—Rs. 4,238.

(f) Sanctioned as follows :—16th November—Rs. 332 4th January—Rs. 1,000 ; 14th February—Rs. 1,000.

(g) Sanctioned as follows :—31st December Rs. 2,000 6th ; February, Rs. 22,470 ; 14th February—Rs. 1,300.

(h) Sanctioned on 14th February

(i) Sanctioned on 7th February.

(j) Sanctioned on 15th February, Rs. 1,920 ; 6th March—Rs. 1,06,000.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

| Major Head and Subhead.                                 | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>D.—Other Diplomatic charges—concl'd.</i>             |                              |                             |                       |                                                             |                                         |
| <i>D. 2.—Pay of Establishments :</i>                    |                              |                             |                       |                                                             |                                         |
| O. 88,900                                               | 44,300                       | 42,977                      | —1,323                | —                                                           | —1,323                                  |
| S. (k) —44,600                                          |                              |                             |                       |                                                             |                                         |
| <i>D. 3.—Allowances, Honoraria, etc.</i>                |                              |                             |                       |                                                             |                                         |
| O. 38,200                                               | 38,980                       | 36,687                      | —2,293                | —                                                           | —2,293                                  |
| S. (l) 780                                              |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             | See D. 1.             |                                                             |                                         |
| <i>D. 4.—Supplies and Services :</i>                    |                              |                             |                       |                                                             |                                         |
| O. 1,21,900                                             | 55,669                       | 59,695                      | +4,026                | —                                                           | +4,026                                  |
| S. (m) —66,231                                          |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             | See D. 1.             |                                                             |                                         |
| <i>D. 5.—Contingencies :</i>                            |                              |                             |                       |                                                             |                                         |
| O. 1,17,600                                             | 50,600                       | 47,126                      | —3,474                | —600                                                        | —2,874                                  |
| S. (n) —67,000                                          |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             | See D. 1.             |                                                             |                                         |
| <i>D. 6.—Grants-in-aid, contribu-<br/>tions, etc. :</i> |                              |                             |                       |                                                             |                                         |
| O. 600                                                  | 69,728                       | 71,272                      | +1,544                | +600                                                        | +944                                    |
| S. (o) 69,128                                           |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             |                       |                                                             |                                         |
|                                                         |                              |                             | See D. 1.             |                                                             |                                         |
| <i>E.—Political Subsidies :</i>                         |                              |                             |                       |                                                             |                                         |
| <i>E. 1.—Muskat Subsidy . . .</i>                       | 1,86,400                     | 1,86,400                    | ..                    | ..                                                          | —                                       |
| <i>E. 2.—Bhutan Durbar Subsi-<br/>dy . . .</i>          | 1,00,000                     | 1,00,000                    | ..                    | ..                                                          | —                                       |
| <i>E. 3.—Other Subsidies . . .</i>                      | 20,600                       | 22,800                      | +2,200                | +2,200                                                      | ..                                      |

The excess relates to the Punjab. Due to the payment under orders of the Government of India of the Kashmir Government's share of increased Subsidies to Chiefs and Governors.

(k) Sanctioned on 15th February, Rs. 400 ; 17th March —Rs. 45,000.

(l) Sanctioned on 15th February.

(m) Sanctioned on 14th August—Rs. 10,300 ; 26th October—Rs. 5,186 ; 17th March—Rs. 50,765.

(n) Sanctioned on 22nd February, Rs. 2,000 ; 17th March—Rs. 69,000.

(o) Sanctioned as follows :—21st January, Rs. 1,064 ; 6th March, Rs. 35,750 ; 17th March, Rs. 32,314.

• ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

| Major Head and Subhead.                                                                                                                                                                                                                                                                        | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender. | Remainder<br>unadjusted<br>+or—. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                | Rs.                     | Rs.                    | Rs.                   | Rs.                                                             | Rs.                              |
| <i>F.—Entertainment Charges :</i>                                                                                                                                                                                                                                                              |                         |                        |                       |                                                                 |                                  |
| <i>O.</i> 36,505 }                                                                                                                                                                                                                                                                             | 35,144                  | 41,284                 | +6,140                | +5,669                                                          | +471                             |
| <i>S. (p)</i> —1,361 }                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                                 |                                  |
| Due mainly to increased expenditure in the Sikkim and Bhutan Agency not originally anticipated (Rs. 5,900).                                                                                                                                                                                    |                         |                        |                       |                                                                 |                                  |
| <i>G.—Refugees and State Prisoners :</i>                                                                                                                                                                                                                                                       |                         |                        |                       |                                                                 |                                  |
| <i>G. 1.—Charges in connection with the Late Ex-Amir of Afghanistan ;</i>                                                                                                                                                                                                                      |                         |                        |                       |                                                                 |                                  |
| <i>G. 1. (1).—Pay of Establishments . . . . .</i>                                                                                                                                                                                                                                              | 2,904                   | 1,805                  | —1,099                | —1,000                                                          | —99                              |
| The saving occurred in the United Provinces. Due to the deputation of the political tahsildar to Burma with the Sardars deported.                                                                                                                                                              |                         |                        |                       |                                                                 |                                  |
| <i>G. 1. (2).—Allowances, Honoraria, etc. . . . .</i>                                                                                                                                                                                                                                          |                         |                        |                       |                                                                 |                                  |
| <i>O.</i> 29,965 }                                                                                                                                                                                                                                                                             | 39,965                  | 29,339                 | —1,576                | +3,000                                                          | —4,576                           |
| <i>S. (q)</i> 1,000 }                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                                 |                                  |
| The final saving is due to payment of the travelling expenses for the return journey of the sardars from Burma having been made in Burma instead of in the United Provinces where the expenditure was provided for.                                                                            |                         |                        |                       |                                                                 |                                  |
| <i>G. 1. (3).—Contingencies . . . . .</i>                                                                                                                                                                                                                                                      | 2,200                   | 1,332                  | —868                  | ..                                                              | —868                             |
| Relates to the United Provinces. Due to the deportation of certain Afghan Sardars to Burma.                                                                                                                                                                                                    |                         |                        |                       |                                                                 |                                  |
| <i>G. 2.—Charges in connection with the late Ayub Khan.</i>                                                                                                                                                                                                                                    | 36,377                  | 36,207                 | —170                  | ..                                                              | —170                             |
| <i>G. 3.—Kabul Refugees and State Prisoners ;</i>                                                                                                                                                                                                                                              |                         |                        |                       |                                                                 |                                  |
| <i>O.</i> 75,425 }                                                                                                                                                                                                                                                                             | 79,035                  | 80,982                 | +1,947                | +3,602                                                          | —2,565                           |
| <i>S. (r)</i> 3,610 }                                                                                                                                                                                                                                                                          |                         |                        |                       |                                                                 |                                  |
| Mainly due to excess in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 3,602) representing charges in connection with the repatriation of certain Afghan Sardars from Burma which could not be provided in the original Budget for want of information. |                         |                        |                       |                                                                 |                                  |

(p) Sanctioned as follows :—17th March—Rs. 5,000 ; 19th March, Rs. 1,639 ; 29th March, Rs. 2,600.

(q) Sanctioned on 4th February

(r) Sanctioned as follows :—4th February, Rs. 10,000 ; 13th March, Rs. 610 ; 28th March—Rs. 7,000.

## ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

| Major Head and Subhead.                                                                                                                                                                                                                             | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal<br>or surrender. | Remainder<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                     | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                | Rs.                              |
| G.—Refugees and State Prison-<br>ers— <i>concd.</i>                                                                                                                                                                                                 |                              |                             |                       |                                                                    |                                  |
| G. 4.—Other Refugees and State<br>Prisoners :                                                                                                                                                                                                       |                              |                             |                       |                                                                    |                                  |
| O. 1,54,135                                                                                                                                                                                                                                         | 2,03,244                     | 2,07,762                    | +4,518                | +10,458                                                            | —5,940                           |
| S. (s) 49,169                                                                                                                                                                                                                                       |                              |                             |                       |                                                                    |                                  |
| Mainly due to excess in Burma owing to certain Afghan Sardars deported to that Province.                                                                                                                                                            |                              |                             |                       |                                                                    |                                  |
| H.—Special Political Expenditure :                                                                                                                                                                                                                  |                              |                             |                       |                                                                    |                                  |
| H. 1.—Presents to the Govern-<br>ment of Nepal . . . . .                                                                                                                                                                                            | 10,00,000                    | 10,00,000                   | ..                    | ..                                                                 | ..                               |
| H. 2.—Other Expenditure . . . . .                                                                                                                                                                                                                   | ..                           | 5,000                       | +5,000                | +5,000                                                             | ..                               |
| Represents compensation to the victims of the Tarrh incident in the Bushire Resi-<br>dency.                                                                                                                                                         |                              |                             |                       |                                                                    |                                  |
| J.—Charges for Organising Indian State<br>Forces :                                                                                                                                                                                                  |                              |                             |                       |                                                                    |                                  |
| J. 1.—Pay of Officers :                                                                                                                                                                                                                             |                              |                             |                       |                                                                    |                                  |
| O. 4,40,000                                                                                                                                                                                                                                         | 3,94,500                     | 3,94,439                    | —61                   | +350                                                               | —411                             |
| S. (t)— 45,500                                                                                                                                                                                                                                      |                              |                             |                       |                                                                    |                                  |
| J. 2.—Pay of Establishments                                                                                                                                                                                                                         | 51,300                       | 51,457,                     | +157                  | ..                                                                 | +157                             |
| J. 3.—Allowances, Honoraria, etc. :                                                                                                                                                                                                                 |                              |                             |                       |                                                                    |                                  |
| O. 1,03,600                                                                                                                                                                                                                                         | 1,04,100                     | 98,037                      | —6,063                | —950                                                               | —5,113                           |
| S. (u) 500                                                                                                                                                                                                                                          |                              |                             |                       |                                                                    |                                  |
| Due to less touring. The balance of the saving, it is stated, was kept in hand to meet<br>book debits in connection with the Military Adviser-in-Chief's tourist car most of which<br>are generally received after the close of the financial year. |                              |                             |                       |                                                                    |                                  |
| J. 4.—Contingencies                                                                                                                                                                                                                                 |                              |                             |                       |                                                                    |                                  |
| O. 33,400                                                                                                                                                                                                                                           | 31,400                       | 28,538                      | —2,862                | ..                                                                 | —2,862                           |
| S. (v) —2,000                                                                                                                                                                                                                                       |                              |                             |                       |                                                                    |                                  |
| The provision for the purchase of books and publications was not wholly utilised.                                                                                                                                                                   |                              |                             |                       |                                                                    |                                  |

(s) Sanctioned as follows :—28th December, Rs. 1,800; 14th January, Rs. 2,639; 24th January, Rs. 42,600; 4th February, Rs. 2,000; 27th March, Rs. 20.

(t) Sanctioned as follows :—7th January,—Rs. 304; 10th January,—Rs. 4,168; 14th January,—Rs. 2,689; 17th January,—Rs. 1,003; 21st January,—Rs. 7,864; 25th January,—Rs. 3,657; 28th January,—Rs. 9,500; 29th January,—Rs. 2,300; 7th February,—Rs. 4,120; 11th February,—Rs. 304; 25th February,—Rs. 122; 1st March,—Rs. 9,469.

(u) Sanctioned on 21st January, Rs. 5,500; 11th March,—Rs. 5,000.

(v) Sanctioned on 11th March,—Rs. 715; 29th March,—Rs. 1,285.

(x) Sanctioned on 11th<sup>th</sup> March.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal adjusted<br>or surrender. | Remainder<br>unadjusted<br>+ or — |
|-------------------------|-------------------------|------------------------|----------------------|-----------------------------------------------------------------|-----------------------------------|
|                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                             | Rs.                               |

## L.—Miscellaneous—contd.

## L. 1. Malwa Bhil Corps—concl'd.

|                                                  |        |        |        |    |        |
|--------------------------------------------------|--------|--------|--------|----|--------|
| L. 1 (2).—Pay of Establishments . . . . .        | 60,600 | 57,744 | —2,856 | .. | —2,856 |
| L. 1 (3).—Grain Compensation Allowance . . . . . | 19,000 | 18,826 | —174   | .. | —174   |
| L. 1 (4).—Other Charges                          | 23,200 | 21,916 | —1284  | .. | —1,284 |

The expenditure recorded under this head is of a fluctuating nature. No accurate estimate of probable requirements is, therefore, possible.

## L. 2.—Mewar Bhil Corps :

## L. 2 (1).—Pay of Officers :

|              |          |        |        |        |      |
|--------------|----------|--------|--------|--------|------|
| O. 48,100    | } 51,640 | 54,501 | +2,861 | +3,360 | —499 |
| S. (y) 3,540 |          |        |        |        |      |

The "Lodging allowance" for which provision was originally made under L. 2 (5) was correctly debited to this head. See L. 2 (5)†

## L. 2 (2).—Pay of Establishments:

|             |            |          |        |        |      |
|-------------|------------|----------|--------|--------|------|
| O. 1,17,300 | } 1,17,540 | 1,18,701 | +1,161 | +1,960 | —799 |
| S. (z) 240  |            |          |        |        |      |

## L. 2 (3).—Grain Compensation Allowance :

|              |          |        |      |      |      |
|--------------|----------|--------|------|------|------|
| O. 19,000    | } 21,410 | 21,840 | +430 | +800 | —370 |
| S. (A) 2,410 |          |        |      |      |      |

## L. 2 (4).—Grants-in-aid, contributions, etc:

|             |         |    |        |        |     |
|-------------|---------|----|--------|--------|-----|
| O. 1,800    | } 1,264 | .. | —1,264 | —1,200 | —64 |
| S. (B) —536 |         |    |        |        |     |

The officers for whom the provision was made were not entitled to free passage concessions.

## L. 2 (5).—Other Charges :

|              |          |        |        |        |      |
|--------------|----------|--------|--------|--------|------|
| O. 43,800    | } 45,750 | 40,618 | —5,132 | —4,920 | —212 |
| S. (C) 1,950 |          |        |        |        |      |

See L. 2 (1).

(y) Sanctioned on 31st January, Rs. 3,400 ; 8th February, Rs. 140.

(z) Sanctioned on 8th February.

(A) Sanctioned on 8th February, Rs. 2,710 ; 28th March,—Rs. 300.

(B) Sanctioned on 11th March,—Rs. 456 ; 21st March,—Rs. 80.

(C) Sanctioned on 31st January, Rs. 500 ; 8th February, Rs. 1,850 ; 28th March,—Rs. 400.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>un-<br>withdrawal adjusted<br>or surrender. + or —. | Remainder |
|-------------------------|-------------------------|------------------------|----------------------|-------------------------------------------------------------------------------------|-----------|
|-------------------------|-------------------------|------------------------|----------------------|-------------------------------------------------------------------------------------|-----------|

Rs. Rs. Rs. Rs. Rs.

## L.—Miscellaneous—concl'd.

## L. 3.—Secret Service Expenditure of His Excellency the Viceroy :

|    |         |          |        |    |    |    |
|----|---------|----------|--------|----|----|----|
| O. | 55,000  | } 54,980 | 54,980 | .. | .. | .. |
| S. | (D) —20 |          |        |    |    |    |

## L. 4.—Other Charges :

|                           |    |     |        |        |    |
|---------------------------|----|-----|--------|--------|----|
| L. 4 (1).—Pay of Officers | .. | 902 | +1,902 | +1,900 | +2 |
|---------------------------|----|-----|--------|--------|----|

The expenditure was incurred in Madras and was not provided for in the original estimates—See L. 4 (3).

## L. 4 (2).—Pay of Establishments :

|    |           |          |        |        |        |        |
|----|-----------|----------|--------|--------|--------|--------|
| O. | 35,150    | } 36,650 | 41,860 | +5,210 | +7,336 | —2,626 |
| S. | (E) 1,500 |          |        |        |        |        |

Mainly due to excess in Madras (Rs. 8,505)—See L. 4 (3).

## L. 4 (3).—Other Expenses :

|    |              |            |          |         |         |        |
|----|--------------|------------|----------|---------|---------|--------|
| O. | 2,19,157     | } 5,51,719 | 4,91,267 | —60,452 | —68,734 | +8,232 |
| S. | (F) 3,32,562 |            |          |         |         |        |

Important saving occurred in India (Rs. 44,433) in Madras (Rs. 14,990) and in Burma (Rs. 8,400).

The saving in India was due mainly to the Political Resident in Bushire not having toured to the extent anticipated.

Taking into account the excesses under L. 4 (1) and L. 4 (2) in Madras the net saving for the three sub-heads as a whole works up to Rs. 4,583 which was partly due to postponement of the survey of the Tinnevely Travancore boundary and partly to partial utilisation of the provision for customs duty on stores.

The saving in Burma was mainly due to non-utilisation of the provision for the demarcation of the Burma China boundary (Rs. 8,000).

|       |           |           |         |        |         |
|-------|-----------|-----------|---------|--------|---------|
| Total | 49,37,079 | 48,79,435 | —57,644 | —6,486 | —51,158 |
|-------|-----------|-----------|---------|--------|---------|

(D) Sanctioned on 22nd March.

(E) Sanctioned on 7th February.

(F) Sanctioned as follows :—26th October, Rs. 5,166 ; 31st December, Rs. 2,776 ; 17th January, Rs. 1,803 ; 3rd February, Rs. 85 ; 6th February, Rs. 12,984 ; 14th February, Rs. 14,709 ; 20th February, Rs. 3,067 ; 25th February, Rs. 4,050 ; 28th February Rs. 291 ; 6th March, Rs. 1,06,000 ; 11th March, Rs. 5,780 ; 17th March Rs. 1,77,451 ; 29th March, —Rs. 2,600.

## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                        | Rs.                                     |

**A.—Expenditure in England :**

*A. 1.—Leave and Deputation Salaries :*

|        |          |          |          |         |         |        |
|--------|----------|----------|----------|---------|---------|--------|
| O.     | 6,67,000 | 6,84,000 | 7,17,973 | +33,973 | +36,000 | —2,027 |
| S. (a) | 17,000   |          |          |         |         |        |

Total payments in each of the last three years have been below Rs. 6,80,000. Abnormally high expenditure in the second half of the year is mainly responsible for the excess.

*A. 2.—Stores :*

|        |        |        |       |         |         |      |
|--------|--------|--------|-------|---------|---------|------|
| O.     | 13,000 | 20,800 | 9,133 | —11,667 | —11,000 | —667 |
| S. (b) | 7,800  |        |       |         |         |      |

Supplementary appropriation was for the cost of a second motor-car for the Resident in Mysore, against which expenditure of Rs. 7,600 was incurred. Saving of Rs. 11,467 in the original appropriation which represented contingent provision for possible demands was due to non-receipt of indents.

*A. 3.—Other Charges :*

|        |          |          |          |           |         |           |
|--------|----------|----------|----------|-----------|---------|-----------|
| O.     | 6,39,000 | 6,59,000 | 7,60,227 | +1,01,227 | —25,000 | +1,26,227 |
| S. (c) | 26,000   |          |          |           |         |           |

The excess is the net result of (i) saving in the High Commissioner's account (Rs. 26,346) and (ii) excess in the account of the Secretary of State (Rs. 1,27,573). The saving in the former case was due to the fact that the effect of the introduction of the new major head "Frontier Watch and Ward" in 1927-28 does not appear to have been fully allowed for in framing the Budget under this head. Moreover payments on account of Sterling Overseas Pay were influenced by the heavy increase in Leave Salary expenditure.

A charge for the civil share of the Aden contribution for the three years ended 1929-30, caused an excess of Rs. 1,20,000 in the latter case.

**B.—Loss or Gain by Exchange :**

|        |        |        |        |        |    |        |
|--------|--------|--------|--------|--------|----|--------|
| O.     | ..     | 10,000 | 11,416 | +1,416 | .. | +1,416 |
| S. (c) | 10,000 |        |        |        |    |        |

Sec paragraph 48, Chapter III of the Report.

|       |           |           |           |    |           |
|-------|-----------|-----------|-----------|----|-----------|
| Total | 13,73,800 | 14,98,749 | +1,24,949 | .. | +1,24,949 |
|-------|-----------|-----------|-----------|----|-----------|

## NOTES.

*Account I.—Sub-head B. 5.*—The provision of Rs. 13,000 on account of furniture in the Indian Budget was hardly necessary when it was intended to purchase in England and so the amount should have been surrendered to Government.

*Account I.—Sub-head C. 7.*—The saving of Rs. 1,008, against the original appropriation of Rs. 21,810 in Burma, was converted into an excess of Rs. 1,042 by the reduction sanctioned in March 1930.

*Account II.—Sub-head K.*—The expenditure under this subhead includes Rs. 35,829 on account of the construction of a new court and offices for the Resident, Mysore, and excludes Rs. 18,100 and Rs. 6,300 debited to Mysore Assigned Tract and Coorg respectively as their share of cost. Revised estimate, Rs. 77,666, expenditure to end of March 1930, Rs. 60,229, balance Rs. 17,427; the work is in progress.

(a) Sanctioned on 15th February, Rs. 5,000; 29th March, Rs. 12,000.

(b) Sanctioned on 29th January, Rs. 9,800; 13th March; —Rs. 2,000.

(c) Sanctioned on 15th February.



# FRONTIER WATCH AND WARD (*All Non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with FRONTIER WATCH AND WARD.

| Major Head and Subhead.                                                                                                                                                                                                                                                           | Final<br>Appro-<br>priation. | Actual<br>expendi-<br>ture. | Excess +<br>Saving —. | Net reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|----------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                   | Rs.                          | Rs.                         | Rs.                   | Rs.                                                      | Rs.                                     |
| <i>Major Head "29-A—Frontier Watch and Ward".</i>                                                                                                                                                                                                                                 |                              |                             |                       |                                                          |                                         |
| <i>A.—Frontier Constabulary and Militia ;</i>                                                                                                                                                                                                                                     |                              |                             |                       |                                                          |                                         |
| <i>A. 1.—Pay of Commandant and Other Officers</i>                                                                                                                                                                                                                                 | 70,740                       | 61,812                      | —8,928                | ..                                                       | —8,928                                  |
| <i>A. 4.—Pay of Establishments .</i>                                                                                                                                                                                                                                              | 1,96,760                     | 1,60,791                    | —35,969               | —9,140                                                   | —26,829                                 |
| Shortage in the Cadre of the Police Force (Rs. 11,000) and savings in the provision made for expeditions (Rs. 25,000).                                                                                                                                                            |                              |                             |                       |                                                          |                                         |
| <i>A. 5.—Allowances, Honoraria, etc. . . . .</i>                                                                                                                                                                                                                                  | 78,310                       | 76,306                      | —2,004                | —4,900                                                   | +2,896                                  |
| Shortage in the cadre of the Police Force.                                                                                                                                                                                                                                        |                              |                             |                       |                                                          |                                         |
| <i>A. 6.—Supplies and Services .</i>                                                                                                                                                                                                                                              | 5,78,030                     | 4,99,773                    | —78,257               | —56,868                                                  | —21,389                                 |
| Savings occurred (i) in the provision for the administration of the Putao Area (Rs. 42,100) due mainly to smaller expenditure on purchase of rations, and (ii) owing to smaller expenditure on mule, cart and cooly-hire in the provision for expeditionary charges (Rs. 36,200). |                              |                             |                       |                                                          |                                         |
| <i>A. 7.—Contingencies</i>                                                                                                                                                                                                                                                        | 65,260                       | 65,971                      | +711                  | +15,780                                                  | —15,069                                 |
| The reappropriations sanctioned on different dates between October to March, were not fully justified.                                                                                                                                                                            |                              |                             |                       |                                                          |                                         |
| <i>A. 8.—Grants-in-Aid . . . . .</i>                                                                                                                                                                                                                                              | 1,500                        | 2,712                       | +1,212                | ..                                                       | +1,212                                  |
| Due to arrear adjustment of debit on account of passage contribution passed on by the Military Department in the final accounts of the year.                                                                                                                                      |                              |                             |                       |                                                          |                                         |
| <i>A. 9.—Contribution . . . . .</i>                                                                                                                                                                                                                                               | 61,74,000                    | 61,74,000                   | ..                    | ..                                                       | ..                                      |
| <i>B.—Buildings and Communications</i>                                                                                                                                                                                                                                            |                              |                             |                       |                                                          |                                         |
| <i>B. 1.—Expenditure in Waziris-<br/>tan.</i>                                                                                                                                                                                                                                     |                              |                             |                       |                                                          |                                         |
| <i>O. 2,07,800</i>                                                                                                                                                                                                                                                                | } 3,07,800                   |                             |                       |                                                          |                                         |
| <i>S. (a) 1,00,000</i>                                                                                                                                                                                                                                                            |                              |                             |                       |                                                          |                                         |
|                                                                                                                                                                                                                                                                                   |                              | 1,41,671                    | —1,66,129             | —1,64,428                                                | —1,701                                  |

The saving mainly represents the provision for certain works (Rs. 1,47,800) which was retained by the Department of Industries and Labour pending accordance of technical sanction. The balance of the saving is due to postponement of certain minor works.

(a) Sanctioned as follows:—1<sup>st</sup> November, Rs. 75,000 ; 23<sup>rd</sup> December, Rs. 25,000.

| Major Head and subhead.                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>B.—Buildings and Communications— contd.</b>           |                         |                        |                       |                                                        |                                         |
| <b>B. 2.—Expenditure on Roads of Military Importance</b> |                         |                        |                       |                                                        |                                         |
| O. 33,85,000                                             | 35,33,636               | 35,65,593              | +31,957               | +13,806                                                | +18,151                                 |
| S. (b) 1,48,636                                          |                         |                        |                       |                                                        |                                         |

Mainly under repairs due to abnormal flood damages in the North West Frontier Province.

**B. 3.—Expenditure on Buildings of Militia and Frontier Constabulary.**

|                 |           |          |           |           |        |
|-----------------|-----------|----------|-----------|-----------|--------|
| O. 11,01,900    | 15,24,625 | 9,15,198 | -6,09,427 | -6,07,725 | -1,692 |
| S. (c) 4,22,725 |           |          |           |           |        |

The saving mainly represents the provision made for certain works in the North-West Frontier (Rs. 4,50,000) and in Baluchistan (Rs. 1,20,000), which was retained by the Department of Industries and Labour pending accordance of technical sanctions to projects. The balance of the saving (about Rs. 39,000) is chiefly due to less expenditure on providing additional accommodation for Frontier Constabulary Head Quarters at Drazinda.

**B. 4.—Miscellaneous Works.**

|                |           |           |           |         |           |
|----------------|-----------|-----------|-----------|---------|-----------|
| O. 16,63,200   | 15,98,600 | 14,61,322 | -1,37,278 | +36,772 | -1,74,050 |
| S. (d) -64,600 |           |           |           |         |           |

Saving amounting to Rs. 1,24,236 occurred in Burma due to smaller expenditure on the construction of N'Sop Sumprabam Cart road. Reappropriation aggregating Rs. 42,159 made in the Burma Circle on different dates, between August 1929 and March 1930, were not justified.

**B. 5.—Establishment and Audit Charges.**

|               |          |          |           |           |           |
|---------------|----------|----------|-----------|-----------|-----------|
| O. 9,08,800   | 9,94,060 | 7,56,440 | -2,37,620 | -1,07,516 | -1,30,104 |
| S. (e) 85,260 |          |          |           |           |           |

Saving occurred mainly in Burma (Rs. 34,178) and in North West Frontier Province (Rs. 1,62,255) due chiefly to smaller works outlay and distribution of charges.

**B. 6.—Tools and Plant.**

|              |        |          |         |         |        |
|--------------|--------|----------|---------|---------|--------|
| O. 83,600    | 92,306 | 1,18,845 | +26,539 | +24,330 | +2,209 |
| S. (f) 8,706 |        |          |         |         |        |

Mainly due to excess in the North West Frontier Province on account of purchase vibro concrete piling plant.

- (b) Sanctioned as follows:—8th October—Rs. 76,400; 3rd February, Rs. 1,67,592; 12th March, Rs. 30,687; 29th March Rs. 26,757.
- (c) Do. Do. :—26th October—Rs. 16,000; 26th November, Rs. 11,000; 29th November Rs. 27,000; 4th December, Rs. 3,50,000; 31st December, Rs. 80,000; 3rd February,—Rs. 5,000; 6th March,—Rs. 24,275.
- (d) Do. Do. :—26th November—Rs. 11,000; 3rd February—Rs. 53,600.
- (e) Do. Do. :—8th October—Rs. 11,460; 26th October—Rs. 2,400; 1st November, Rs. 11,250; 29th November, Rs. 6,210; 4th December, Rs. 52,600; 23rd December, Rs. 3,750; 31st December, Rs. 12,000; 3rd February, Rs. 12,448; 6th March —Rs. 3,441; 12th March, Rs. 4,603.
- (f) Do. Do. :—8th October—Rs. 1,140; 26th October—Rs. 240; 1st November, Rs. 1,125; 29th November, Rs. 405; 4th December, Rs. 5,250; 23rd December Rs. 375; 31st December, Rs. 1,200; 3rd February, Rs. 1,635; 6th March—Rs. 364; 12th March, Rs. 460.

| Major Head and Subhead.                                                   | Final<br>Appropriation.                                                                                            | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                           | Rs.                                                                                                                | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>B.—Buildings and Communications—conold.</b>                            |                                                                                                                    |                        |                       |                                                             |                                         |
| B. 7.—Lump Reduction . . .                                                | —1,60,000                                                                                                          | ..                     | +1,60,000             | ..                                                          | +1,60,000                               |
|                                                                           | Fully materialised.                                                                                                |                        |                       |                                                             |                                         |
| <b>C.—Miscellaneous :</b>                                                 |                                                                                                                    |                        |                       |                                                             |                                         |
| C. 1.—Pay of Officers . . .                                               | 46,300                                                                                                             | 52,139                 | +5,839                | +5,300                                                      | +539                                    |
| C. 2.—Pay of Establishments.<br>O. 1,26,980                               | 1,23,160                                                                                                           | 1,16,156               | —7,004                | —445                                                        | —6,559                                  |
| S. (g)—3,820                                                              |                                                                                                                    |                        |                       |                                                             |                                         |
| Due mainly to saving in Burma in the provision for expeditionary charges. |                                                                                                                    |                        |                       |                                                             |                                         |
| C. 3.—Allowances, Honoraria,<br>etc. . . . .                              | 53,610                                                                                                             | 51,101                 | —2,509                | +350                                                        | —2,859                                  |
|                                                                           | See C. 2.                                                                                                          |                        |                       |                                                             |                                         |
| C. 4.—Supplies and Services . . .                                         | 1,44,536                                                                                                           | 1,43,247               | —1,289                | +9,397                                                      | —10,686                                 |
| O. 1,58,230                                                               |                                                                                                                    |                        |                       |                                                             |                                         |
| S. (h)—13,694                                                             | 53,924                                                                                                             | 71,289                 | +17,365               | —1,633                                                      | +18,998                                 |
| C. 5.—Contingencies.<br>O. 58,380                                         |                                                                                                                    |                        |                       |                                                             |                                         |
| S. (i)—4,456                                                              | Mainly due to excess in Burma due to larger expenditure on the upkeep of roads in the Hukawng Valley (Rs. 17,475). |                        |                       |                                                             |                                         |
| C. 6.—Grants-in-aid . . . . .                                             | 600                                                                                                                | 255                    | —345                  | ..                                                          | —345                                    |
| <b>D.—Expenditure in England :</b>                                        |                                                                                                                    |                        |                       |                                                             |                                         |
| D. 1.—Leave and Deputation Salaries :                                     |                                                                                                                    |                        |                       |                                                             |                                         |
| O. 53,000                                                                 | 36,000                                                                                                             | 34,098                 | —1,902                | ..                                                          | —1,902                                  |
| S. (k)—17,000                                                             |                                                                                                                    |                        |                       |                                                             |                                         |
| D. 2.—Sterling Overseas pay . . .                                         | 47,000                                                                                                             | 45,735                 | —1,265                | ..                                                          | —1,265                                  |
| D. 3.—Sundry Items<br>O. 14,000                                           | 18,000                                                                                                             | 14,374                 | —3,626                | ..                                                          | —3,626                                  |
| S. (l) 4,000                                                              |                                                                                                                    |                        |                       |                                                             |                                         |
| <b>E.—Loss or Gain by Exchange</b>                                        |                                                                                                                    |                        |                       |                                                             |                                         |
| O. . . . .                                                                | 1,000                                                                                                              | 801                    | —199                  | ..                                                          | —199                                    |
| S (m) 1,000                                                               |                                                                                                                    |                        |                       |                                                             |                                         |
| <b>Reserve</b>                                                            |                                                                                                                    |                        |                       |                                                             |                                         |
| O . . . . .                                                               | —8,46,930                                                                                                          | ..                     | +8,46,930             | +8,46,930                                                   | ..                                      |
| S.(n)—8,46,930                                                            |                                                                                                                    |                        |                       |                                                             |                                         |
|                                                                           | See Note.                                                                                                          |                        |                       |                                                             |                                         |
| <b>Total</b>                                                              | <b>1,47,32,827</b>                                                                                                 | <b>1,45,29,629</b>     | <b>—2,03,198</b>      | <b>..</b>                                                   | <b>—2,03,198</b>                        |

(g) Sanctioned as follows:—17th December—Rs. 180; 12th February—Rs. 2,000; 22nd March—Rs. 2,000;

(h) Do. Do. :—17th December—Rs. 180; 12th February—Rs. 5,000; 17th February—Rs. 1,000; 20th February—Rs. 2,514; 22nd March—Rs. 5,000.

(i) Sanctioned on 20th February.

(k) Do. Do. 20th February—Rs. 13,000; 25th February—Rs. 4,000.

(l) Do. Do. 25th, February.

(m) Do. Do. 17th February.

(n) Sanctioned as follows.—16th October—Rs. 55,680; 26th October, Rs. 18,640; 1st November—Rs. 87,375; 29th November—Rs. 33,615; 4th December—Rs. 4,07,750; 23rd December, —Rs. 29,125; 31st December,—Rs. 93,200; 3rd February—Rs. 1,23,075; 12th March,—Rs. 35,750.

## NOTE.

The operations upon the "Reserve" under Frontier Watch and Ward for 1929-30 were as follows :—

|                                                                                                                            | Rs.             |
|----------------------------------------------------------------------------------------------------------------------------|-----------------|
| Original provision for "Reserve" . . . . .                                                                                 | ..              |
| <i>Add</i> —Amount withdrawn to "Reserve" from Provinces and Areas<br>at the time of communicating the annual allotment :— |                 |
| North-West Frontier Province . . . . .                                                                                     | 7,10,400        |
| Baluchistan . . . . .                                                                                                      | 1,50,500        |
| <i>Do.</i> —From time to time :—                                                                                           |                 |
| North-West Frontier Province . . . . .                                                                                     | 18,640          |
| <b>Total</b> . . . . .                                                                                                     | <u>8,79,540</u> |
| <i>Deduct</i> —Amount allotted to Provinces and Areas from time to time :—                                                 |                 |
| North-West Frontier Province . . . . .                                                                                     | 7,90,245        |
| Baluchistan . . . . .                                                                                                      | <u>33,615</u>   |
| <b>Balance</b> . . . . .                                                                                                   | 55,680          |
| <b>Amount surrendered to Government</b> . . . . .                                                                          | <u>55,680</u>   |
| <b>Balance lapsed</b> . . . . .                                                                                            | ..              |

## Statement of Expenditure on Important New Works.—

## Original Works—Buildings.

[Sub Heads B. 1, B 3 and B 4.]

| No.                                                                                             | Service.                                                                                                      | appropriation. | Expenditure. | Balance.   |         |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------------|--------------|------------|---------|
|                                                                                                 |                                                                                                               |                |              | Unexpended | Excess. |
| <b>I. Major works above Rs. 50,000 specifically provided for in the budget.</b>                 |                                                                                                               |                |              |            |         |
| (a) Estimated to cost above Rs. 50,000.                                                         |                                                                                                               |                |              |            |         |
| BALUCHISTAN.                                                                                    |                                                                                                               |                |              |            |         |
| 1.                                                                                              | Construction of Forts at Gar and Sari-i-Parom for the Mekran Levy Corps . . .                                 | 74,500         | ..           | 74,500     | ..      |
| The work was not technically sanctioned during the year.                                        |                                                                                                               |                |              |            |         |
| NORTH WEST FRONTIER PROVINCE.                                                                   |                                                                                                               |                |              |            |         |
| 2.                                                                                              | Construction of a new Civil Serai at Drazinda . . .                                                           | 25,000         | ..           | 25,000     | ..      |
| The work was not technically sanctioned during the year.                                        |                                                                                                               |                |              |            |         |
| 3.                                                                                              | Construction of a ward of 16 patients and purchase of 2 singlemens' barracks and a cook house at Razmak . . . | 22,800         | ..           | 22,800     | ..      |
| The work was not technically sanctioned during the year.                                        |                                                                                                               |                |              |            |         |
| 4.                                                                                              | Providing additional accommodation for Frontier Constabulary Headquarters at Drazinda . . .                   | 79,600         | 44,353       | 35,247     | ..      |
| Estimate Rs. 1,11,456; expenditure up to end of March 1930 Rs. 44,353; in progress.             |                                                                                                               |                |              |            |         |
| 5.                                                                                              | Construction of a Scout Post for 12 Platoons and Civil Serai at Dosali . . .                                  | 2,96,125       | 3,06,113     | ..         | 9,988   |
| Estimate Rs. 6,30,000; expenditure to end of March 1930 Rs. 3,20,958; in progress.              |                                                                                                               |                |              |            |         |
| 6.                                                                                              | Construction of a Militia Post at Tanaaj . . .                                                                | 50,000         | 56,011       | ..         | 6,011   |
| Estimate Rs. 5,14,098; expenditure to end of March 1930 Rs. 56,011; in progress.                |                                                                                                               |                |              |            |         |
| BURMA.                                                                                          |                                                                                                               |                |              |            |         |
| 7.                                                                                              | Construction of buildings in connection with the North East Frontier Project . . .                            | 3,50,000       | 3,39,575     | 10,425     | ..      |
| Estimate Rs. 11,03,915; expenditure to end of March 1930 Rs. 4,31,262; in progress.             |                                                                                                               |                |              |            |         |
| (b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000. |                                                                                                               |                |              |            |         |
| Nil.                                                                                            |                                                                                                               |                |              |            |         |
| <b>II. Other Major works specifically provided for in the Budget</b>                            |                                                                                                               |                |              |            |         |
| 8.                                                                                              | All works collectively . . .                                                                                  | 94,400         | 10,166       | 84,234     | ..      |
| <b>III. Unforeseen Major works not specifically provided for in the budget.</b>                 |                                                                                                               |                |              |            |         |
| NORTH WEST FRONTIER PROVINCE.                                                                   |                                                                                                               |                |              |            |         |
| 9.                                                                                              | Construction of Frontier Constabulary Post at Dregbandri . . .                                                | ..             | 4,975        | ..         | 4,975   |
| Estimate Rs. 72,501; expenditure to end of March 1930 Rs. 72,641; completed.                    |                                                                                                               |                |              |            |         |
| 10.                                                                                             | Construction of Frontier Constabulary Post at Ban . . .                                                       | ..             | 948          | ..         | 948     |
| Estimate Rs. 1,20,000; expenditure to end of March 1930 Rs. 88,739; completed.                  |                                                                                                               |                |              |            |         |
| <b>IV. Minor works.</b>                                                                         |                                                                                                               |                |              |            |         |
| 11.                                                                                             | All works collectively . . .                                                                                  | 2,12,000       | 2,11,116     | 884        | ..      |

## Statement of Expenditure on Important New Works—contd.

## Original Works—Communications.

[Sub-Heads B. 1, B 2 and B 4.]

| Serial No.                                                                      | Service.                                                                                              | Appropriation. | Expenditure. | Balance.    |         |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|--------------|-------------|---------|
|                                                                                 |                                                                                                       |                |              | Unexpended. | Excess. |
| <b>I. Major works above Rs. 50,000 specially provided for in the budget.</b>    |                                                                                                       |                |              |             |         |
| (a) Estimated to cost above Rs. 50,000.                                         |                                                                                                       |                |              |             |         |
| NORTH WEST FRONTIER PROVINCE.                                                   |                                                                                                       |                |              |             |         |
| 1.                                                                              | Improvements to tracks in Waziristan                                                                  | 1,00,000       | 1,00,121     | ..          | 121     |
|                                                                                 | Estimate Rs. 1,56,254 ; expenditure to end of March 1930 Rs. 1,00,121 ; in progress.                  |                |              |             |         |
| 2.                                                                              | Widening the Kohat Peshawar Road.                                                                     | 68,000         | 62,761       | 5,239       | ..      |
|                                                                                 | Estimate Rs. 2,45,989 ; expenditure to end of March 1930 Rs. 2,40,691 ; in progress.                  |                |              |             |         |
| 3.                                                                              | Construction of three screw pile bridges over Takkizam on Sararoyha Razmak Road                       | 4,15,600       | 4,32,203     | ..          | 16,603  |
|                                                                                 | Estimate Rs. 7,53,000 ; expenditure to end of March 1930 Rs. 6,37,502 ; in progress.                  |                |              |             |         |
| 4.                                                                              | Construction of Road from Sarwakai to Wana                                                            | 12,00,000      | 11,11,775    | 88,225      | ..      |
|                                                                                 | Estimate Rs. 40,34,244 ; expenditure to end of March 1930 Rs. 26,70,899 ; in progress.                |                |              |             |         |
| 5.                                                                              | Construction of Roads in Shiah Salients                                                               | 22,967         | 55,663       | ..          | 32,696  |
|                                                                                 | Estimate Rs. 53,000 ; expenditure to end of March 1930 Rs. 55,663 ; in progress.                      |                |              |             |         |
| 6.                                                                              | Construction of Thal Idak Road with bridges at Kaitu                                                  | 2,75,000       | 2,68,686     | 6,314       | ..      |
|                                                                                 | Estimate Rs. 17,87,000 ; expenditure to end of March 1930 Rs. 6,21,332 ; in progress.                 |                |              |             |         |
| 7.                                                                              | Construction of third class metalled Road from Draban to Drazinda.                                    |                |              |             |         |
|                                                                                 | The work was not technically sanctioned and funds were withdrawn by the Government.                   |                |              |             |         |
| BURMA.                                                                          |                                                                                                       |                |              |             |         |
| 8.                                                                              | Construction of N'Sop-Sumprabam cart road                                                             | 3,00,000       | 1,92,238     | 1,07,762    | ..      |
|                                                                                 | Estimate was revised to Rs. 18,22,306 ; expenditure to end of March 1930 Rs. 17,86,606 ; in progress. |                |              |             |         |
| ASSAM.                                                                          |                                                                                                       |                |              |             |         |
| 9.                                                                              | Realignment of Lohit Valley Road                                                                      | 1,00,000       | 52,897       | 47,103      | ..      |
|                                                                                 | Estimate Rs. 2,13,643 ; expenditure to end of March 1930 Rs. 52,897 ; in progress.                    |                |              |             |         |
| <b>II. Other major works specifically provided for in the budget.</b>           |                                                                                                       |                |              |             |         |
| 10.                                                                             | All works collectively                                                                                | 20,000         | 5,917        | 14,083      | ..      |
| <b>III. Unforeseen Major works not specifically provided for in the budget.</b> |                                                                                                       |                |              |             |         |
| NORTH-WEST FRONTIER PROVINCE.                                                   |                                                                                                       |                |              |             |         |
| 11.                                                                             | Construction of metalled road from Draban to Ghaznikhel                                               | ..             | 4,624        | ..          | 4,624   |
|                                                                                 | Estimate Rs. 38,40,000 ; expenditure to end of March 1930 Rs. 39,05,863 ; completed.                  |                |              |             |         |
| 12.                                                                             | Construction of a bridge at Alimasjid Gorge on North Khyber Road                                      | ..             | 13,522       | ..          | 13,522  |
|                                                                                 | Estimate Rs. 1,52,965 ; expenditure to end of March 1930 Rs. 1,52,892 ; completed.                    |                |              |             |         |
| <b>IV. Minor works.</b>                                                         |                                                                                                       |                |              |             |         |
| 13.                                                                             | All works collectively                                                                                | 1,68,000       | 1,29,246     | 38,754      | ..      |

## TERRITORIAL AND POLITICAL PENSIONS.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

| Major Head and Sub head. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                          | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |

MAJOR HEAD "44—TERRITORIAL AND  
POLITICAL PENSIONS."

A.—Territorial and Political Pensions  
(India):

A. 1.—Carnatic Stipends

|        |          |          |          |        |    |        |
|--------|----------|----------|----------|--------|----|--------|
| O.     | 2,06,864 | 2,09,600 | 2,02,277 | —7,323 | .. | —7,323 |
| S. (a) | 2,736    |          |          |        |    |        |

Mainly due to certain perpetual stipends having remained undrawn towards the close of the year.

|                         |        |        |      |    |      |
|-------------------------|--------|--------|------|----|------|
| A. 2.—Tanjore Pensions. | 17,386 | 16,825 | —561 | .. | —561 |
|-------------------------|--------|--------|------|----|------|

A. 3.—Mysore Family Pen-  
sions

|              |        |        |        |      |    |      |
|--------------|--------|--------|--------|------|----|------|
| O.           | 14,190 | 13,190 | 12,877 | —313 | .. | —313 |
| S. (b)—1,000 |        |        |        |      |    |      |

A. 4.—Cudh Wasika Pensions

|        |          |          |          |        |    |        |
|--------|----------|----------|----------|--------|----|--------|
| O      | 3,06,060 | 3,03,560 | 2,99,554 | —4,006 | .. | —4,006 |
| S. (b) | —2,500   |          |          |        |    |        |

|                                              |        |        |    |    |    |
|----------------------------------------------|--------|--------|----|----|----|
| A. 5 —Nagpur Burhanshah Fa-<br>mily Pensions | 50,000 | 50,000 | .. | .. | .. |
|----------------------------------------------|--------|--------|----|----|----|

|                                        |        |        |        |    |        |
|----------------------------------------|--------|--------|--------|----|--------|
| A. 6.—Bhonsla Family Pensions,<br>etc. | 96,700 | 94,044 | —2,656 | .. | —2,656 |
|----------------------------------------|--------|--------|--------|----|--------|

|                                        |        |        |    |    |    |
|----------------------------------------|--------|--------|----|----|----|
| A. 7.—Surat Nawab's Family<br>Pensions | 61,779 | 61,779 | .. | .. | .. |
|----------------------------------------|--------|--------|----|----|----|

|                       |        |        |    |    |    |
|-----------------------|--------|--------|----|----|----|
| A. 8.—Satara Pensions | 30,000 | 30,000 | .. | .. | .. |
|-----------------------|--------|--------|----|----|----|

(a) Sanctioned as follows: 6th February,—Rs. 3,180; 5th March, Rs. 2,756; 6th March,—Rs. 20; 25th March, Rs. 3,180.

(b) Sanctioned on 6th February.

| Major Head and Sub-head. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|--------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

Rs. Rs. Rs. Rs. Rs.

**A.—Territorial and Political Pensions**  
—contd.

**A. 9.—Pensions granted on the  
conquest of Sind**

|        |        |          |        |     |    |     |
|--------|--------|----------|--------|-----|----|-----|
| O.     | 66,000 | } 91,000 | 90,906 | —94 | .. | —94 |
| S. (c) | 25,000 |          |        |     |    |     |

|                                                                                   |          |        |         |    |         |
|-----------------------------------------------------------------------------------|----------|--------|---------|----|---------|
| <b>A. 10.—Pensions to Maharaja<br/>Prabhu Narain Singh<br/>Bahadur of Benares</b> | 1,00,000 | 75,000 | —25,000 | .. | —25,000 |
|-----------------------------------------------------------------------------------|----------|--------|---------|----|---------|

The last instalment was not drawn before the close of the year

|                                                           |        |        |   |   |  |
|-----------------------------------------------------------|--------|--------|---|---|--|
| <b>A. 11.—Pensions to Syed Ah-<br/>med Shah of Meerut</b> | 11,940 | 11,940 | — | — |  |
|-----------------------------------------------------------|--------|--------|---|---|--|

**A. 12.—Nizam Family Pen-  
sions**

|        |          |            |          |        |    |        |
|--------|----------|------------|----------|--------|----|--------|
| O.     | 4,05,000 | } 4,04,460 | 4,02,358 | —2,102 | .. | —2,102 |
| S. (d) | —540     |            |          |        |    |        |

**A. 13.—Oudh Family Pensions**

|        |          |            |          |        |   |        |
|--------|----------|------------|----------|--------|---|--------|
| O.     | 2,15,600 | } 2,43,465 | 2,41,623 | —1,842 | — | —1,842 |
| S. (e) | 27,865   |            |          |        |   |        |

**A. 14.—Pensions to Deshmukhs  
and Deshpandias in  
Berar**

|        |          |            |          |        |   |        |
|--------|----------|------------|----------|--------|---|--------|
| O.     | 1,80,000 | } 1,78,000 | 1,76,066 | —1,934 | — | —1,934 |
| S. (f) | —2,000   |            |          |        |   |        |

|                                            |        |        |   |   |   |
|--------------------------------------------|--------|--------|---|---|---|
| <b>A. 15.—Khurda Family Pen-<br/>sions</b> | 25,600 | 25,600 | — | — | — |
|--------------------------------------------|--------|--------|---|---|---|

(c) Sanctioned as follows—6th February, Rs. 28,000; 22nd March,—Rs. 3,000.

(d) Sanctioned as follows—6th February,—Rs. 500; 6th March,—Rs. 40.

(e) Sanctioned as follows—6th February. Rs. 26,000; 21st February, Rs. 1,865.

(f) Sanctioned as follows—12th December,—Rs. 2,000; 6th February,—Rs. 2,000; 10th March, Rs. 2,000.



| Major Head and Sub head.                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                            | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>A.—Territorial and Political Pensions</b><br>—concl'd.                                                  |                         |                        |                       |                                                        |                                    |
| A. 16.— <i>Delhi Family Pensions</i>                                                                       | 28,000                  | 28,215                 | +215                  | +2,000                                                 | —1,785                             |
| A. 17.— <i>Pensions to Mahratta<br/>Salkanadars</i>                                                        |                         |                        |                       |                                                        |                                    |
| O. 34,700                                                                                                  | } 32,700                | 28,061                 | —4,639                | ..                                                     | —4,639                             |
| S. (g) —2,000                                                                                              |                         |                        |                       |                                                        |                                    |
| Some pensions remained undrawn.                                                                            |                         |                        |                       |                                                        |                                    |
| A. 18.— <i>Other Pensions</i>                                                                              |                         |                        |                       |                                                        |                                    |
| O. 11,62,131                                                                                               | } 11,85,221             | 11,76,227              | —9,144                | ..                                                     | —9,144                             |
| S. (h) 23,240                                                                                              |                         |                        |                       |                                                        |                                    |
| <b>B.—Territorial and Political Pensions</b><br><i>paid in England (At par):</i>                           |                         |                        |                       |                                                        |                                    |
| B. 1.— <i>Family of the late Maha-<br/>raja Duleep Singh</i>                                               |                         |                        |                       |                                                        |                                    |
| O. 1,13,000                                                                                                | } 1,24,000              | 1,15,625               | —8,375                | ..                                                     | —8,375                             |
| S. (i) 11,000                                                                                              |                         |                        |                       |                                                        |                                    |
| B. 2.— <i>Bengal Nizamat Family</i>                                                                        |                         |                        |                       |                                                        |                                    |
| O. 6,000                                                                                                   | } 7,000                 | 6,146                  | —854                  | ..                                                     | —854                               |
| S. (i) 1,000                                                                                               |                         |                        |                       |                                                        |                                    |
| <b>C.—Territorial and Political Pensions</b><br><i>in Turkish Arabia, Bushire,<br/>Khorasan and Persia</i> |                         |                        |                       |                                                        |                                    |
|                                                                                                            | 9,200                   | 8,344                  | —856                  | ..                                                     | —856                               |

(g) Sanctioned on 6th February.

(h) Sanctioned as follow.—12th December,—Rs. 2,000; 6th February, Rs. 37,200; 17th February, Rs. 340; 6th March, Rs. 200; 22nd March; —Rs. 16,500.

(i) Sanctioned on 15th February.

| Major Head and Subhead.                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving—. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|------------------------------------|
|                                                                         | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                |
| <i>D.—Charitable Allowances</i>                                         |                         |                        |                      |                                                        |                                    |
| O. 92,850                                                               | 55,160                  | 44,665                 | —10,495              | —2,000                                                 | —8,495                             |
| S. (j)—37,690                                                           |                         |                        |                      |                                                        |                                    |
| The expenditure recorded under this subhead is of a fluctuating nature. |                         |                        |                      |                                                        |                                    |
| <i>E.—Loss or Gain by Exchange:</i>                                     |                         |                        |                      |                                                        |                                    |
| O. ..                                                                   | 800                     | 960                    | +160                 | ..                                                     | +160                               |
| S. (k) 800                                                              |                         |                        |                      |                                                        |                                    |
| See paragraph 48, Chapter III of the Report.                            |                         |                        |                      |                                                        |                                    |
| Total . . .                                                             | 32,78,911               | 31,99,092              | —79,819              | ..                                                     | —79,819                            |

(j) Sanctioned as follows—6th February,—Rs. 35,690; 22nd March,—Rs. 2,000.

(k) Sanctioned on 6th February.

## BANGALORE.

(All Non-voted.)

SUMMARY BY ACCOUNTS of the Sum Expended, in the year ended 31 March 1930, compared with the Sum Appropriated to defray the Expenses in connection with the BANGALORE ASSIGNED TRACTS.

| Accounts.                                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net reapprop-<br>riation, withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------|-----------------------------------------|
|                                                    | Rs.                     | Rs.                    | Rs.                   | Rs.                                                   | Rs.                                     |
| <i>Account I.—Police</i> { <i>Gross</i> . . .      | 3,02,600                | 3,01,649               | —951                  | +1,841                                                | —2,792                                  |
| { <i>Deductions</i> . . .                          | —1,500                  | —1,307                 | +193                  | +200                                                  | —7                                      |
| { <i>Net</i> . . .                                 | 3,01,100                | 3,00,342               | —758                  | +2,041                                                | —2,799                                  |
| <i>Account II.—Education.</i> { <i>Gross</i> . . . | 3,84,700                | 3,84,856               | +156                  | +4,822                                                | —4,666                                  |
| { <i>Deductions</i> . . .                          | —13,500                 | —16,669                | —3,169                | —3,123                                                | —46                                     |
| { <i>Net</i> . . .                                 | 3,71,200                | 3,68,187               | —3,013                | +1,699                                                | —4,712                                  |
| <i>Account III.—Medical and Public Health</i>      | 4,50,694                | 4,46,356               | —4,338                | +424                                                  | —4,763                                  |
| <i>Account IV.—Other Expenditure Heads</i>         | 3,18,300                | 3,08,815               | —9,485                | —4,164                                                | —5,321                                  |
| <i>Totals</i> { <i>Gross</i> . . .                 | 14,56,294               | 14,41,676              | —14,618               | +2,923                                                | —17,541                                 |
| { <i>Deductions</i> . . .                          | —15,000                 | —17,976                | —2,976                | —2,923                                                | —53                                     |
| { <i>Net</i> . . .                                 | 14,41,294               | 14,23,700              | —17,594               | ..                                                    | —17,594                                 |

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Subheads A. 5 and H.—The amount provided for the construction of the Isolation Hospital during the year was Rs. 15,694 made up of Rs. 10,000 wrongly provided under subhead 'H' and subsequently reappropriated to subhead 'A. 5' and Rs. 5,694 additional appropriation sanctioned by Government of India, Finance Department. The total expenditure incurred during the year was Rs. 28,972 and the excess of Rs. 13,278 was met by reappropriation of Rs. 10,306, from savings under other subheads in the Mysore Assigned Tract Appropriation and the balance of Rs. 2,972 from savings under other items of work under 'A. 5'.

## ACCOUNT I—POLICE.

| Major Head and Subhead.                                                                                                                               | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|--------|
|                                                                                                                                                       | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |        |
| <b>A.—District Executive Force—District Police :</b>                                                                                                  |                         |                        |                       |                                                        |                                    |        |
| A. 1.—Pay of Officers . . . . .                                                                                                                       | 12,000                  | 14,555                 | +2,555                | +2,555                                                 | ..                                 |        |
| Pay raised.                                                                                                                                           |                         |                        |                       |                                                        |                                    |        |
| A. 2.—Police Force . . . . .                                                                                                                          | 1,56,500                | 1,56,383               | —117                  | —117                                                   | ..                                 |        |
| A. 3.—Office Establishments . . . . .                                                                                                                 | 11,100                  | 10,596                 | —504                  | —453                                                   | —51                                |        |
| A. 4.—Allowances, Honoraria,<br>etc. . . . .                                                                                                          | 15,400                  | 15,943                 | +543                  | +709                                                   | —166                               |        |
| Certain payments previously taken as abatement of receipts are now charged to this head, the gross receipts being on the receipt side of the Account. |                         |                        |                       |                                                        |                                    |        |
| A. 5.—Works . O. 12,300                                                                                                                               | } 20,300                | 21,054                 | +754                  | +900                                                   | —146                               |        |
| S. (a) 8,000                                                                                                                                          |                         |                        |                       |                                                        |                                    |        |
| Increased expenditure under petty minor works.                                                                                                        |                         |                        |                       |                                                        |                                    |        |
| A. 6.—Clothing and other<br>Supplies . . . . .                                                                                                        | 13,700                  | 11,350                 | —2,350                | —1,622                                                 | —728                               |        |
| Rates for clothing were reduced and less spent on the fire Brigade.                                                                                   |                         |                        |                       |                                                        |                                    |        |
| A. 7.—Contingencies . . . . .                                                                                                                         | 15,600                  | 16,276                 | +676                  | +919                                                   | —243                               |        |
| A. 8.—Grants-in-aid. Contributions, etc. . . . .                                                                                                      | 600                     | 600                    | ..                    | ..                                                     | ..                                 |        |
| A. 9.—Deduct—Establishment<br>Charges recovered<br>from other Governments,<br>Departments, etc. . . . .                                               | —1,500                  | —1,307                 | +193                  | +200                                                   | —7                                 |        |
| Less recoveries on account of Fire Brigade, Cf. A. 6.                                                                                                 |                         |                        |                       |                                                        |                                    |        |
| <b>B.—Railway Police :</b>                                                                                                                            |                         |                        |                       |                                                        |                                    |        |
| B. 1.—Pay of Officers . . . . .                                                                                                                       | 1,200                   | 1,200                  | ..                    | ..                                                     | —                                  |        |
| B. 2.—Pay of Establishments . . . . .                                                                                                                 | 39,800                  | 38,733                 | —1,067                | —1,050                                                 | —17                                |        |
| B. 3.—Other Charges . . . . .                                                                                                                         | 16,400                  | 14,959                 | —1,441                | ..                                                     | —1,441                             |        |
| Mainly under clothing of Police and Rents, Rates and Taxes—vide also A. 6.                                                                            |                         |                        |                       |                                                        |                                    |        |
| Totals .                                                                                                                                              | { Gross . . . . .       | 3,02,600               | 3,01,649              | —951                                                   | +1,841                             | —2,792 |
|                                                                                                                                                       | { Deductions . . . . .  | —1,500                 | —1,307                | +193                                                   | +200                               | —7     |
|                                                                                                                                                       | { Net . . . . .         | 3,01,100               | 3,00,342              | —758                                                   | +2,041                             | —2,799 |

## ACCOUNT II—EDUCATION.

| Major Head and Subhead.                                                                                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>A.—University—Grants-in-aid to Non-Government Arts Colleges .</b>                                                                                          | <b>22,200</b>           | <b>12,324</b>          | <b>+2,224</b>         | <b>+2,324</b>                                          | <b>..</b>                          |
| Due to the payment of grants to a college for books and apparatus.                                                                                            |                         |                        |                       |                                                        |                                    |
| <b>B.—Grants-in-aid to Non-Government Secondary Schools. . .</b>                                                                                              | <b>1,69,700</b>         | <b>1,67,800</b>        | <b>—2,610</b>         | <b>—1,745</b>                                          | <b>—205</b>                        |
| <b>C.—Primary—Government Primary Schools :</b>                                                                                                                |                         |                        |                       |                                                        |                                    |
| C. 1.—Pay of Establishments .                                                                                                                                 | 2,100                   | 1,997                  | —103                  | —103                                                   | ..                                 |
| C. 2.—Other Charges . .                                                                                                                                       | 500                     | 507                    | +7                    | ..                                                     | +7                                 |
| <b>D.—Grants-in-aid to Non-Government Primary Schools</b>                                                                                                     |                         |                        |                       |                                                        |                                    |
| O. 1,16,200 }<br>S. (a) —547 }                                                                                                                                | 1,15,653                | 1,13,999               | —1,654                | —1,604                                                 | —50                                |
| See Notes.                                                                                                                                                    |                         |                        |                       |                                                        |                                    |
| <b>E.—Special—Government Special Schools :</b>                                                                                                                |                         |                        |                       |                                                        |                                    |
| E. 1.—Pay of Establishments .                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| O. 7,600 }<br>S. (a) —127 }                                                                                                                                   | 7,473                   | 7,126                  | —347                  | —345                                                   | —2                                 |
| E. 2.—Other charges.                                                                                                                                          |                         |                        |                       |                                                        |                                    |
| O. 7,900 }<br>S. (a) 674 }                                                                                                                                    | 8,574                   | 4,381                  | —4,193                | —711                                                   | —3,482                             |
| Due mainly to the non-completion of a minor work. The savings were not surrendered as it was anticipated that the work would be completed in time. See Notes. |                         |                        |                       |                                                        |                                    |
| E. 3.—Deduct — Charges re-covered from Coorg Administration . . .                                                                                             | —2,400                  | —2,537                 | —137                  | —120                                                   | —17                                |
| <b>F.—Grants-in-aid to Non-Government Special Schools . . .</b>                                                                                               | <b>22,900</b>           | <b>21,013</b>          | <b>—1,887</b>         | <b>—1,865</b>                                          | <b>—22</b>                         |
| Mainly due to smaller payment of stipendiary grants (Rs. 1,246) and Buildings and Furniture grants (Rs. 366). See Notes.                                      |                         |                        |                       |                                                        |                                    |

ACCOUNT II—EDUCATION--*concl'd.*

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net reapi-<br>pro- priation,<br>withdrawal +<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------|-----------------------------------------|
|-------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------|-----------------------------------------|

Rs.                  Rs.                  Rs.                  Rs.                  Rs.

*G.—General :**G. 1.—Inspection :*

*G. 1. (1)—Pay of Officers* . . . 15,000      22,647      + 7,647      + 7,647      ..

Due mainly to (i) the payment in India of the leave salary of the retiring Inspector of schools (Rs. 2,683) not anticipated in the Budget, (ii) the temporary appointment of another officer on Rs. 1,500 per mensem instead of Rs. 1,250 per mensem only as provided (Rs. 2,067) and (iii) his retention for 3 months subsequent to the appointment of the permanent incumbent (Rs. 3,152.).

*G. 1 (2).—Pay of Establishments* 11,000      10,011      —989      —988      —1

*G. 1 (3).—Grants-in-aid, Contributions, etc.* . . . 600      3,450      + 2,850      + 2,850      ..

The expenditure represents the payment to the Mysore Durbar of leave and pensionary contribution on account of an officer of that Government who officiated as Inspector of schools.

*G. 1 (4).—Other Charges* 4,100      4,997      + 897      + 900      —3

Due to increased expenditure under travelling Allowance (Rs. 462) and to certain payments being debited to this head which were provided under Subhead G. 3 (Rs. 433).

*G. 1 (5).—Deduct—Charges recovered from Coorg Administration* . . . —11,100      —14,132      —3,032      —3,003      —29

Due to proportionate recovery of the increased expenditure under Sub-heads G. 1 (1), G. 1 (3) and G. 1 (4).

*G. 2.—Scholarships* . . . 13,700      12,183      —1,517      —1,270      —247

Due to smaller payments of scholarships.

*G. 3.—Miscellaneous* . . . 3,400      3,031      —369      —368      —1

|               |                         |          |          |        |         |        |
|---------------|-------------------------|----------|----------|--------|---------|--------|
| <i>Totals</i> | <i>Gross</i> . . .      | 3,84,700 | 3,84,856 | + 156  | + 4,822 | —4,666 |
|               | <i>Deductions</i> . . . | —13,500  | —16,669  | —3,169 | —3,123  | —46    |
|               | <i>Net</i> . . .        | 3,71,200 | 3,68,187 | —3,013 | + 1,699 | —4,712 |

## ACCOUNT III—MEDICAL AND PUBLIC HEALTH.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|

Rs.                      Rs.                      Rs.                      Rs.                      Rs.

**A.—Medical—Hospitals and Dispensaries :**

|                                       |        |        |        |        |     |
|---------------------------------------|--------|--------|--------|--------|-----|
| A. 1.—Pay of Officers . . . . .       | 22,300 | 21,411 | —889   | —889   | ..  |
| A. 2.—Pay of Establishments . . . . . | 61,600 | 56,326 | —5,274 | —5,180 | —94 |

Partly due to the non-entertainment of additional staff sanctioned pending completion of a special ward (Rs. 1,980).

|                                          |        |        |        |        |      |
|------------------------------------------|--------|--------|--------|--------|------|
| A. 3.—Allowances, Honorary, etc. . . . . | 24,500 | 21,523 | —2,977 | —2,800 | —177 |
|------------------------------------------|--------|--------|--------|--------|------|

Due to the non-utilisation of the provision made for passage and outfit allowances for the Nursing Superintendent (Rs. 2,000) and to smaller payments under ration allowances to nurses.

**A. 4.—Cost of Medicines and Diet of Patients**

|                       |        |        |        |        |        |
|-----------------------|--------|--------|--------|--------|--------|
| O. 79,500 } . . . . . | 78,800 | 70,304 | —8,496 | —6,929 | —1,567 |
| S. (a)—700 }          |        |        |        |        |        |

Mainly due to the non-utilisation of the appropriation of Rs. 10,000 provided for the equipment of two Hospitals.

|                       |                      |        |        |         |         |      |
|-----------------------|----------------------|--------|--------|---------|---------|------|
| A. 5.—Works . . . . . | O 71,600 } . . . . . | 77,294 | 96,782 | +19,488 | +20,306 | —818 |
|                       | S. (b) 5,694 }       |        |        |         |         |      |

Due to an expenditure of Rs. 28,972 on the construction of the ' Isolation Hospital,' for which a supplementary appropriation of Rs. 5,694 was obtained, counterbalanced by savings under other works and repairs (Rs. 3,790). A provision of Rs. 10,000 was wrongly made for the Hospital under sub-head H. See Note.

**A. 6.—Other Expenses**

|                       |        |        |        |        |      |
|-----------------------|--------|--------|--------|--------|------|
| O. 56,500 } . . . . . | 55,830 | 58,862 | +3,032 | +3,420 | —388 |
| S. (c) —670 }         |        |        |        |        |      |

Chiefly due to the purchase of a motor ambulance car (Rs. 4,450).

|                                                  |       |       |        |        |      |
|--------------------------------------------------|-------|-------|--------|--------|------|
| A. 7.—Grants-in-aid, Contributions, etc. . . . . | 2,400 | 3,811 | +1,411 | +1,700 | —289 |
|--------------------------------------------------|-------|-------|--------|--------|------|

Mainly due to payment of a grant to St. Martha's Hospital (Rs. 1,200) which was not sanctioned at the time of the preparation of the estimates.

(a) Sanctioned on 16th November.  
(b) " " 6th February.  
(c) " " 28th November.

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

| Major Head and Subhead.                                                                                                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|---------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                 | Rs.                                     |
| <b>A.—Medical—Hospitals and Dispensaries</b><br>— <i>concl'd.</i>                                                                                                                                                                                                                                              |                              |                             |                       |                                                                     |                                         |
| A. 8.— <i>Establishment and Other</i><br><i>Charges paid to Bangalore</i><br><i>Municipality</i> . . .                                                                                                                                                                                                         | 900                          | 900                         | ..                    | ..                                                                  | ..                                      |
| <b>B.—Medical—Mental Hospital</b> . . .                                                                                                                                                                                                                                                                        | 11,700                       | 13,406                      | +1,706                | +1,500                                                              | +206                                    |
| The charges represent the cost of maintenance of lunatics at the Mysore Government Mental Hospital and are fluctuating, being dependent on the number of patients. The reappropriation made to this head to meet the excess expenditure as anticipated by the Mysore Government proved, however, insufficient. |                              |                             |                       |                                                                     |                                         |
| <b>C.—Medical Schools<br/>and Colleges—<br/>Scholarships</b> . . .                                                                                                                                                                                                                                             | 1,800                        | 1,096                       | —704                  | —704                                                                | ..                                      |
| Due to less number of scholarships paid to pupil nurses.                                                                                                                                                                                                                                                       |                              |                             |                       |                                                                     |                                         |
| <b>D.—English charges (High Commis-<br/>sioner) on Stores.</b>                                                                                                                                                                                                                                                 |                              |                             |                       |                                                                     |                                         |
| O. .. }<br>S. (a) 2,670 }                                                                                                                                                                                                                                                                                      | 2,670                        | 1,029                       | —1,641                | ..                                                                  | —1,641                                  |
| Provision for an indent, viz. about Rs. 700, was apparently duplicated. Estimate <sup>6</sup> furnished by the High Commissioner was Rs. 2,000, saving as compared therewith being due mainly to liabilities carried forward to 1930-31.                                                                       |                              |                             |                       |                                                                     |                                         |
| <b>E.—Loss or Gain by Exchange</b> . . .                                                                                                                                                                                                                                                                       | ..                           | 6                           | +6                    | ..                                                                  | +6                                      |
| <b>F.—Public Health Establishment :</b>                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                                     |                                         |
| F. 1.— <i>Pay of Establishments</i> . . .                                                                                                                                                                                                                                                                      | 660                          | 660                         | ..                    | ..                                                                  | ..                                      |
| F. 2.— <i>Other Charges</i> . . .                                                                                                                                                                                                                                                                              | 240                          | 240                         | ..                    | ..                                                                  | ..                                      |
| <b>G.—Grants-in-aid for Public Health pur-<br/>poses</b> . . .                                                                                                                                                                                                                                                 | 1,00,000                     | 1,00,000                    | ..                    | ..                                                                  | ..                                      |
| See Notes.                                                                                                                                                                                                                                                                                                     |                              |                             |                       |                                                                     |                                         |
| <b>H.—Public Health —works.</b>                                                                                                                                                                                                                                                                                | 10,000                       | ..                          | —10,000               | —10,000                                                             | ..                                      |
| Vide explanation under subhead 'A-5'—Works.                                                                                                                                                                                                                                                                    |                              |                             |                       |                                                                     |                                         |
| <b>Total</b> . . .                                                                                                                                                                                                                                                                                             | 4,50,694                     | 4,46,356                    | —4,338                | +424                                                                | —4,762                                  |

## NOTE.

Subhead A. 5.—Works.—The expenditure under this head includes charges on account of the major work of the construction of the Isolation Hospital. The work is still in progress—Total estimate Rs. 1,31,060—Total expenditure upto 31st March 1930 is Rs. 1,28,610—Balance Rs. 2,450. Two other Major Works costing less than Rs. 50,000 for which a provision of Rs. 48,150 was made in the budget, were also completed during the year at a total expenditure of Rs. 48,606.



## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

| Major Head and Subhead.                                                                                                    | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------|-----------------------------------------|
|                                                                                                                            | Rs.                     | Rs.                    | Rs.                   | Rs.                                                   | Rs.                                     |
| <i>A.—Land Revenue</i>                                                                                                     | 300                     | 274                    | —26                   | —26                                                   | ..                                      |
| <i>B.—Excise :</i>                                                                                                         |                         |                        |                       |                                                       |                                         |
| <i>B. 1.—Pay of Officers</i> . . .                                                                                         | 6,300                   | 8,169                  | +1,869                | +1,870                                                | —1                                      |
| Mainly due to the payment of leave salary to two officers in respect of leave earned in Mysore Assigned Tract Service.     |                         |                        |                       |                                                       |                                         |
| <i>B. 2.—Pay of Establishments</i> .                                                                                       | 5,900                   | 6,102                  | +202                  | +400                                                  | —198                                    |
| <i>B. 3.—Other Charges</i> . . .                                                                                           | 81,800                  | 80,673                 | —1,127                | —525                                                  | —602                                    |
| <i>C.—Stamps</i> . . . . .                                                                                                 | 2,400                   | 2,267                  | —133                  | ..                                                    | —133                                    |
| <i>D.—Registration :</i>                                                                                                   |                         |                        |                       |                                                       |                                         |
| <i>D. 1.—Pay of Establishments</i> .                                                                                       | 3,400                   | 3,528                  | +128                  | +128                                                  | ..                                      |
| <i>D. 2.—Other Charges</i> . . .                                                                                           | 100                     | 37                     | —63                   | —58                                                   | —5                                      |
| <i>E.—General Administration.—District Establishments :</i>                                                                |                         |                        |                       |                                                       |                                         |
| <i>E. 1.—Pay of Officers</i> . . .                                                                                         | 15,600                  | 15,600                 | ..                    | ..                                                    | ..                                      |
| <i>E. 2.—Pay of Establishments</i> .                                                                                       | 10,300                  | 10,403                 | +103                  | +110                                                  | —7                                      |
| <i>E. 3.—Other Charges</i>                                                                                                 |                         |                        |                       |                                                       |                                         |
| <i>O.</i> 47,400                                                                                                           | 23,400                  | 22,511                 | —889                  | ..                                                    | —889                                    |
| <i>S. (a)—24,000</i> }                                                                                                     |                         |                        |                       |                                                       |                                         |
| <i>F.—Administration of Justice :</i>                                                                                      |                         |                        |                       |                                                       |                                         |
| <i>F. 1.—Law Officers</i> . . .                                                                                            | 2,400                   | 2,647                  | +247                  | +300                                                  | —53                                     |
| Due to the payment of larger fees in criminal appeal cases.                                                                |                         |                        |                       |                                                       |                                         |
| <i>F. 2.—Judicial Commissioner</i> .                                                                                       | 2,200                   | 2,108                  | —92                   | ..                                                    | —92                                     |
| <i>F. 3.—Civil and Sessions Court :</i>                                                                                    |                         |                        |                       |                                                       |                                         |
| <i>F. 3 (1)—Pay of Officers</i> .                                                                                          | 12,400                  | 12,386                 | —14                   | —14                                                   | ..                                      |
| <i>F. 3 (2)—Pay of Establishments</i>                                                                                      | 21,200                  | 20,556                 | —644                  | —567                                                  | —77                                     |
| <i>F. 3 (3)—Allowances, Honoraria,<br/>        etc.</i>                                                                    | 1,200                   | 957                    | —243                  | —180                                                  | —63                                     |
| Due to smaller payments to copyists (Rs. 143) and the non-utilisation of the provision for travelling allowance (Rs. 100). |                         |                        |                       |                                                       |                                         |

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

| Major Head and Subhead.                                                                                                                                                                                                            | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                    | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <i>F.—Administration of Justice—concl'd.</i>                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <i>F. 3.—Civil and Sessions Court—concl'd.</i>                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>F. 3 (4).—Contingencies . . . . .</i>                                                                                                                                                                                           | 2,200                        | 1,724                       | —476                  | —400                                                        | —76                                     |
| Mainly under purchase of books and office expenses and miscellaneous.                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>F. 4.—Criminal Courts :</i>                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <i>F. 4. (1).—Pay of<br/>Officers . . . . .</i>                                                                                                                                                                                    | 7,800                        | 7,200                       | —600                  | —600                                                        | —                                       |
| <i>F. 4 (2).—Pay of Establishments</i>                                                                                                                                                                                             | 9,000                        | 8,999                       | —1                    | ..                                                          | —1                                      |
| <i>F. 4 (3).—Other Charges . . . . .</i>                                                                                                                                                                                           | 2,500                        | 2,310                       | —190                  | —134                                                        | —56                                     |
| <i>G.—Jails and Convict Settlements . . . . .</i>                                                                                                                                                                                  | 14,100                       | 14,807                      | +707                  | +833                                                        | —126                                    |
| Chiefly due to increased expenditure on the maintenance of Bangalore prisoners in<br>Jails of Indian States, etc.                                                                                                                  |                              |                             |                       |                                                             |                                         |
| <i>H.—Political</i>                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| <i>O. 23,800 } . . . . .</i>                                                                                                                                                                                                       | 20,100                       | 19,989                      | —111                  | —100                                                        | —11                                     |
| <i>S. (a)—3,700 }</i>                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>I.—Agriculture.—Veterinary Charges :</i>                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <i>I. 1.—Pay of Establishments . . . . .</i>                                                                                                                                                                                       | 4,100                        | 4,391                       | +291                  | +300                                                        | —9                                      |
| Due to revision of pay of the superintendent.                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| <i>I. 2.—Other Charges . . . . .</i>                                                                                                                                                                                               | 13,400                       | 9,678                       | —3,722                | —2,202                                                      | —1,520                                  |
| Due to the postponement of the construction of certain works and delay in the com-<br>pletion of certain other works (Rs. 2,277) and to less expenditure under travelling allow-<br>ance, supplies and services and contingencies. |                              |                             |                       |                                                             |                                         |
| <i>J.—Miscellaneous Departments :</i>                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| <i>J. 1.—Pay of Establishments . . . . .</i>                                                                                                                                                                                       | 700                          | 639                         | —61                   | —60                                                         | —1                                      |
| <i>J. 2.—Other<br/>Charges . . . . .</i>                                                                                                                                                                                           | 1,100                        | 1,093                       | —7                    | —100                                                        | +93                                     |
| The final excess is due to an under-estimate of saving by the Inspector of Steam Boilers,<br>Madras.                                                                                                                               |                              |                             |                       |                                                             |                                         |
| <i>K.—Superannuation Allowances and<br/>Pensions . . . . .</i>                                                                                                                                                                     | 41,000                       | 37,580                      | —3,420                | —3,039                                                      | —381                                    |
| Due mainly to the usual increase in pensioners not materialising.                                                                                                                                                                  |                              |                             |                       |                                                             |                                         |

(a) Sanctioned as follows—15th February—Rs. 2,000; 11th January,—Rs. 1,700.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|

|  | Rs. | Rs. | Rs. | Rs. | Rs. |
|--|-----|-----|-----|-----|-----|
|--|-----|-----|-----|-----|-----|

*L.—Stationery and Printing :*

|                                        |       |    |        |    |        |
|----------------------------------------|-------|----|--------|----|--------|
| <i>Cost of Printing and Stationery</i> | 1,000 | .. | —1,000 | .. | —1,000 |
|----------------------------------------|-------|----|--------|----|--------|

Based on the past actuals, Rs. 1,000 was provided in the budget for the supply of forms, etc., from the Madras Government Press. The savings could not be surrendered as it was expected that the charges would be passed on for adjustment in March 1930 Final Accounts.

|                         |          |          |        |        |        |
|-------------------------|----------|----------|--------|--------|--------|
| <i>M.—Miscellaneous</i> | 12,400   | 12,187   | —213   | —100   | —113   |
| <i>Total</i>            | 3,18,300 | 3,08,815 | —9,485 | —4,164 | —5,321 |

## NOTES.

1. *Account II—Subhead D.*—The expenditure of Rs. 1,13,999 includes payments to the Bangalore Civil and Military Station Municipality of (i) a grant of Rs. 34,570 (Rs. 21,370 recurring and Rs. 13,200 non-recurring) in connection with the five year programme (commencing with 1927-28) for the expansion of elementary education and (ii) a grant of Rs. 14,823 for the maintenance of Girls' Schools and medical inspection of school children. The refund of the unspent balance of Rs. 4,295 reported to be with the Municipality on 31st March 1930 out of the non-recurring grant of Rs. 13,200 referred to above, will, it is reported, be considered after the close of the year 1931-32 when the five year programme will be completed. The unspent balances under the other grants referred to above amounting to Rs. 10,319 will be refunded by deduction from grants for the current year, i.e., 1930-31.

2. *Account II—Subhead E. 2.*—The expenditure includes Rs. 238 for stipends in a Government Training College, shown under this sub-head for want of a proper sub-head under 'A-University'. The actual expenditure was met out of the appropriation under E. 2. The Pay and Accounts Officer has reported that the sanction of the Finance Department, will be obtained for opening a suitable subhead and necessary appropriation under the proposed subhead will be made to cover the charges incurred from 1930-31.

3. *Account II—Subhead F.*—The expenditure under this sub head includes a recurring grant of Rs. 4,640, paid to the Bangalore Civil and Military Station Municipality for the maintenance of a gardening school. An unspent balance on 31st March 1930 of Rs. 842 will be refunded by deduction from the grant for the year 1930-31.

4. *Account III—Subhead G.*—The expenditure of Rs. one lakh represents payments to the Bangalore Civil and Military Station Municipality of the recurring annual grant of Rs. 50,000 for certain public health activities and of a grant of Rs. 50,000 for the introduction of underground sewage. The Municipality is allowed to carry forward unexpended balances of the former grant to meet additional expenditure if any, in future years and the unexpended balance of this grant on 31st March 1930 was Rs. 11,516. There was also an unexpended balance of Rs. 19,491 out of the grant for the Sewage Scheme, the works relating to which, are in progress.

A further sum of Rs. 2,912 was also reported as unspent balance on 31st March 1930 of a grant paid previously for a scheme for housing the poor to be adjusted after settling the claims of a contractor.

5. *Losses to Revenue, etc.*—During the year under report 17 cases of writes off of losses aggregating Rs. 581 were communicated to the Audit Officer. The scrutiny of these cases did not reveal any defect in system.

## WESTERN INDIA STATES AGENCY.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Appropriated, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

| Major Head and Subhead.                                                                                                                                           | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or — |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|--------------------------------------------------------|----------------------------------------|
|                                                                                                                                                                   | Rs.                     | Rs.                    | Rs.                  | Rs.                                                    | Rs.                                    |
| <i>A.—Political Expenditure—Political Agents :</i>                                                                                                                |                         |                        |                      |                                                        |                                        |
| <i>A. 1.—Pay of Officers.</i>                                                                                                                                     | 3,09,726                | 3,12,774               | +3,048               | ..                                                     | +3,048                                 |
| <i>A. 2.—Pay of Establishments .</i>                                                                                                                              | 3,86,113                | 3,77,434               | —8,629               | —3,220                                                 | —5,409                                 |
| Due mainly to vacancies not being filled up.                                                                                                                      |                         |                        |                      |                                                        |                                        |
| <i>A. 3.—Allowances, Honoraria,<br/>etc. :</i>                                                                                                                    |                         |                        |                      |                                                        |                                        |
| <i>O. 1,02,014 }</i>                                                                                                                                              |                         |                        |                      |                                                        |                                        |
| <i>S. (a)—1,000 }</i>                                                                                                                                             | 1,01,014                | 1,10,863               | +9,854               | +6,180                                                 | +3,674                                 |
| Represents small excesses under several detailed heads covering expenditure of a fluctuating nature.                                                              |                         |                        |                      |                                                        |                                        |
| <i>A. 4.—Supplies and Services .</i>                                                                                                                              | 64,114                  | 61,150                 | —2,964               | —500                                                   | —2,464                                 |
| Mainly under "Diet and Road money to Witnesses".                                                                                                                  |                         |                        |                      |                                                        |                                        |
| <i>A. 5.—Contingencies .</i>                                                                                                                                      | 50,904                  | 51,830                 | +926                 | +3116                                                  | —2,190                                 |
| The reappropriation proved excessive.                                                                                                                             |                         |                        |                      |                                                        |                                        |
| <i>A. 6.—Grants-in-aid, Contributions and Donations .</i>                                                                                                         | 7,200                   | 8,343                  | +1,143               | +620                                                   | +523                                   |
| Mainly due to additional expenditure on contributions on account of free passage concession to officers of other departments serving in the Political Department. |                         |                        |                      |                                                        |                                        |
| <i>A. 7.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</i>                                                                     |                         |                        |                      |                                                        |                                        |
| <i>O. —2,06,071 }</i>                                                                                                                                             |                         |                        |                      |                                                        |                                        |
| <i>S. (b)—25,000 }</i>                                                                                                                                            | —2,31,071               | —1,93,554              | +37,517              | ..                                                     | +37,517                                |

The figure of Rs. 1,93,554 represents the recoveries on account of the Agency establishment, excluding pension contribution, from several local funds in the Western India States Agency. The excess of Rs. 37,517 was mainly due to the fact that a sum of Rs. 31,315 on account of recoveries for previous years made in 1929-30 was credited to the receipt side.

(a) Sanctioned on 11th January.  
(b) Sanctioned on 25th January.

| Major Head and Subhead.                                                                                                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+or—. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|---------------------------------------|
|                                                                                                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                   |
| <i>B.—Police Expenditure :</i>                                                                                                                                                                                          |                         |                        |                       |                                                        |                                       |
| <i>B. 1.—District Executive Force :</i>                                                                                                                                                                                 |                         |                        |                       |                                                        |                                       |
| <i>B. 1 (1).—Pay of Officers .</i>                                                                                                                                                                                      | 51,015                  | 46,577                 | —4,438                | ..                                                     | —4,438                                |
| <i>B. 1 (2).—Police Force.</i>                                                                                                                                                                                          |                         |                        |                       |                                                        |                                       |
| <i>O. 4,32,355</i>                                                                                                                                                                                                      | } 4,28,355              | 4,07,126               | —21,229               | —200                                                   | —21,029                               |
| <i>S. (c) —4,000</i>                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                       |
| Due to (i) vacancies for want of suitable recruits (Rs. 18,000), (ii) withdrawal of Police guard at the Imperial Bank of India, Rajkot Branch (Rs. 1,000) and (iii) reductions of Establishment (Rs. 2,000).            |                         |                        |                       |                                                        |                                       |
| <i>B. 1 (3).—Office Establishment</i>                                                                                                                                                                                   | 29,928                  | 30,041                 | +113                  | ..                                                     | +113                                  |
| <i>B. 1 (4).—Allowances, Honorary, etc. . . . .</i>                                                                                                                                                                     | 1,42,497                | 1,31,370               | —11,127               | —1,075                                                 | —10,052                               |
| Mainly under travelling allowances and house and camel allowances owing to vacancies.                                                                                                                                   |                         |                        |                       |                                                        |                                       |
| <i>B. 1 (5).—Supplies and Services and Contingencies .</i>                                                                                                                                                              | 62,228                  | 56,192                 | —6,036                | —1,025                                                 | —5,011                                |
| Smaller expenditure on clothing charges.                                                                                                                                                                                |                         |                        |                       |                                                        |                                       |
| <i>B. 1 (6).—Grants-in-aid, Contributions, Donations .</i>                                                                                                                                                              | 1,200                   | 1,200                  | ..                    | ..                                                     | ..                                    |
| <i>B. 1 (7).—Establishment Charges paid to Provincial Governments . . . . .</i>                                                                                                                                         | ..                      | 140                    | +140                  | +145                                                   | —5                                    |
| Not provided in the original estimates.                                                                                                                                                                                 |                         |                        |                       |                                                        |                                       |
| <i>B. 2.—Deduct—Cost of Additional Police . . . . .</i>                                                                                                                                                                 | —90,223                 | —73,040                | +17,183               | ..                                                     | +17,183                               |
| Due to (i) shorter recoveries than anticipated (Rs. 7,000), (ii) non-payment (Rs. 7,000) of charges recoverable from Morvi State Railway and (iii) short recoveries (Rs. 3,000) in adjustment of certain previous dues. |                         |                        |                       |                                                        |                                       |
| <i>B. 3.—Deduct—probable savings . . . . .</i>                                                                                                                                                                          | —20,000                 | ..                     | +20,000               | ..                                                     | +20,000                               |
| Fully realised.                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                       |
| <i>C.—Public Health Expenditure—</i>                                                                                                                                                                                    |                         |                        |                       |                                                        |                                       |
| <i>Public Health Establishment .</i>                                                                                                                                                                                    | 10,000                  | 8,159                  | —1,841                | —1,500                                                 | —341                                  |
| Mainly under travelling allowances (Rs. 1,600).                                                                                                                                                                         |                         |                        |                       |                                                        |                                       |

| Major Head and Subhead.                                                                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                              | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| D.—Stamps . . . . .                                                                                                                                                                                                          | 3,000                   | 418                         | —2,582                | —2,580                                                      | —2                                      |
| Due to changed procedure of debiting the freight on consignments of stamps to the Posts and Telegraphs Departments.                                                                                                          |                         |                             |                       |                                                             |                                         |
| E.—Ecclesiastical :                                                                                                                                                                                                          |                         |                             |                       |                                                             |                                         |
| E. 1.—Ecclesiastical Establishments—Church of England:                                                                                                                                                                       |                         |                             |                       |                                                             |                                         |
| E. 1 (1).—Pay of Establishments . . . . .                                                                                                                                                                                    | 264                     | 216                         | —48                   | ..                                                          | —48                                     |
| E. 1 (2).—Supplies and Services and Contingencies . . . . .                                                                                                                                                                  | 936                     | 711                         | —225                  | ..                                                          | —225                                    |
| Smaller expenditure of a fluctuating nature.                                                                                                                                                                                 |                         |                             |                       |                                                             |                                         |
| E. 2.—Cemetery Establishment . . . . .                                                                                                                                                                                       | 1,800                   | 1,497                       | —303                  | ..                                                          | —303                                    |
| F.—Education :                                                                                                                                                                                                               |                         |                             |                       |                                                             |                                         |
| F. 3.—Grants-in-aid under the five years' Educational Programme :                                                                                                                                                            |                         |                             |                       |                                                             |                                         |
| O. 21,000 } . . . . .                                                                                                                                                                                                        | 18,710                  | 18,710                      | ..                    | ..                                                          | ..                                      |
| S. (d)—2,290 }                                                                                                                                                                                                               |                         |                             |                       |                                                             |                                         |
| F. 4.—Scholarships and other Miscellaneous charges.                                                                                                                                                                          |                         |                             |                       |                                                             |                                         |
| O. .. } . . . . .                                                                                                                                                                                                            | 1,000                   | 771                         | —229                  | ..                                                          | —229                                    |
| S. (e) 1,000 }                                                                                                                                                                                                               |                         |                             |                       |                                                             |                                         |
| Under cost of passages.                                                                                                                                                                                                      |                         |                             |                       |                                                             |                                         |
| G.—Excise :                                                                                                                                                                                                                  |                         |                             |                       |                                                             |                                         |
| G. 1.—District Executive Establishment :                                                                                                                                                                                     |                         |                             |                       |                                                             |                                         |
| G. 1 (1).—Pay of Establishments . . . . .                                                                                                                                                                                    | 2,700                   | 2,614                       | —86                   | ..                                                          | —86                                     |
| G. 1 (2).—Allowances, Honoraria, etc. . . . .                                                                                                                                                                                | 100                     | 213                         | +113                  | +125                                                        | —12                                     |
| The control of Excise Administration was transferred from Bombay Government to the Government of India only from 1st October 1928 and there was little experience to guide in estimating.                                    |                         |                             |                       |                                                             |                                         |
| G. 1 (3).—Supplies and Services, and Contingencies . . . . .                                                                                                                                                                 | 3,200                   | 4,953                       | +1,753                | +1,414                                                      | +339                                    |
| Under conveyance of excise opium.                                                                                                                                                                                            |                         |                             |                       |                                                             |                                         |
| G. 2.—Cost of Opium supplied to Excise Department . . . . .                                                                                                                                                                  | 3,53,000                | 3,76,950                    | +23,950               | —1,500                                                      | +25,450                                 |
| Due to purchase of Opium in excess of estimate to meet demands till the next supply The reappropriation of Rs. 1,500 from this sub head sanctioned on the 29th March 1930, increased the excess to Rs. 25,450. See Comments. |                         |                             |                       |                                                             |                                         |
| G. 3.—Purchase of Ganja and Drugs . . . . .                                                                                                                                                                                  | ..                      | 600                         | +600                  | ..                                                          | +600                                    |
| Provision could not be made as the Depot for Ganja and other drugs was only opened on 1st October 1929.                                                                                                                      |                         |                             |                       |                                                             |                                         |
| Total . { Gross . . . . .                                                                                                                                                                                                    | 20,09,004               | 20,10,907                   | +1,903                | ..                                                          | +1,903                                  |
| { Deductions . . . . .                                                                                                                                                                                                       | —3,21,294               | —2,66,594                   | +54,700               | ..                                                          | +54,700                                 |
| { Net . . . . .                                                                                                                                                                                                              | 16,87,710               | 17,44,313                   | +56,603               | ..                                                          | +56,603                                 |

(d) Sanctioned on 23rd January.

(e) Sanctioned on 11th January.

*Store Account of Opium.*

The following statement shows the transactions relating to Opium in Government Treasuries in the Western India States Agency during 1929-30.

| Particulars.                                    | Western India<br>States Agency |       |
|-------------------------------------------------|--------------------------------|-------|
|                                                 | Rajkot.<br>Mds. Srs.           |       |
| Opening balance on 1st April 1929 . . . . .     | 76                             | 11    |
| Received from Ghazipur during 1929-30 . . . . . | 420                            | 0     |
| Transfer from other Depots . . . . .            | ..                             |       |
| Excess found in stock . . . . .                 | ..                             |       |
| Confiscation . . . . .                          | ..                             |       |
| Total . . . . .                                 | 496                            | 11    |
| Sales during the year . . . . .                 | 345                            | 6 (a) |
| Transfer to other Depots . . . . .              | ..                             |       |
| Loss and wastage . . . . .                      | ..                             |       |
| Total . . . . .                                 | 345                            | 6     |
| Closing balance on 31st March 1930 . . . . .    | 151                            | 5     |

The stock was verified by the Secretary to the Hon'ble the Agent to the Governor-General, Western India States Agency and the Political Agent, Banas Kantha. The price charged for supplies by the Government of India was Rs. 23-5-0 per seer from 1st April 1929 to 30th November 1929 and Rs. 22-7-0 per seer from 1st December 1929 to 31st March 1930. The selling prices adopted by the Hon'ble the Agent to the Governor-General were :—

- (1) Rs. 33-8-4 per seer from 1st April 1929 to 30th June 1929,
- (2) Rs. 30-3-0 per seer from 1st July 1929 to 30th November 1929, and
- (3) Rs. 29-5-0 per seer from 1st December 1929 to 31st March 1930.
- (4) Rs. 22-14-9 per seer for Banaskantha.

The value of the closing balance may therefore be put at Rs. 1.71 lakhs.

(a) The total sale in 1928-29 amounted to 343 mds. 8 srs.

Certified that the total receipts and issues of opium in the Western India States Agency during 1929-30 have been verified with the Accounts received in this office.

P. G. SHAH,  
Deputy Accountant General, Bombay.

For Rajkot.

## IMPORTANT COMMENTS.

*Control over Expenditure.*

There have been excesses under the sub-heads A.-7 and G.-2. As regards A.-7 it may be noted that excess also occurred in the previous year and a similar explanation was given. It is not clear why the excess under sub-head G.-2 could not have been foreseen some time ahead. In both cases the excesses would have been smaller but for the fact that the original appropriations were reduced on the 28th January and 29th March.

Similarly under sub-head B.-2, which accommodates recoveries on account of establishment, there have been persistent excesses in past years, and it is not clear that the results of past years had been considered when the estimates were framed.

2. There have been savings of Rs. 21,000 and upwards under sub-heads B.-1 (2)—(Police Force), which, in each year, have been explained as due to vacancies for want of suitable recruits (this was pointed out by the Auditor General in his comments on the Appropriation Report for 1928-29); similarly under sub-head B.-1 (4) the savings have in each year been stated to be due to vacancies or want of suitable remounts. It seems desirable that the estimates of each sub-head should take cognisance of such savings, which past experience shows are almost inevitable.

*Store Account.*

A new store account for opium has, for the first time, been included. There are no orders for the inclusion of this store account, it is for consideration whether it should continue to be included in future.



## GRANT No. 86—CAPITAL OUTLAY ON SECURITY PRINTING.

See also the Appendix of the Director, Commercial Audit.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to meet Expenses in connection with CAPITAL OUTLAY ON SECURITY PRINTING.

| Major Head and Subhead.                                                         | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------|-----------------------------------------|
|                                                                                 | Rs.                     | Rs.                    | Rs.                   | Rs.                                                            | Rs.                                     |
| MAJOR HEAD—"52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".          |                         |                        |                       |                                                                |                                         |
| A.—Security Printing Press charges :                                            |                         |                        |                       |                                                                |                                         |
| A. 1.—Capital Expenditure:                                                      |                         |                        |                       |                                                                |                                         |
| A. 1 (1).—Investments in Gov-<br>ernment Commercial<br>Undertakings . . .       | 45,000                  | 22,754                 | —22,246               | —22,000                                                        | —246                                    |
| Due to the postponement of the purchase of a Plate-making machine from England. |                         |                        |                       |                                                                |                                         |
| Total .                                                                         | 45,000                  | 22,754                 | —22,246               | —22,000                                                        | —246                                    |

## GRANT No. 87.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| MAJOR HEAD "52-A.—CAPITAL OUT-<br>LAY ON FORESTS—NOT CHARGED<br>TO REVENUE".                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| A.—Communications and Buildings :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 69,700                       | 55,974                      | —13,726               | +8                                                          | —13,734                                 |
| Savings occurred mainly in the Andaman Forests (about Rs. 8,000) due to curtailment of operations, and in the estimate of the Forest Research Institute (about Rs. 4,000) due to non-utilisation of the full provision for the construction of Chakrata quarters the acquisition of the site for which was delayed.                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| B.—Live Stock, Stores and Tools and<br>Plant :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| B. 2.—Other Charges . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 3,40,180                     | 2,90,456                    | —49,724               | —14,078                                                     | —35,646                                 |
| Savings occurred mainly in the Andaman Forests (about Rs. 36,900), and in the estimate of the Forest Research Institute (about Rs. 11,300). In the former case the saving was set apart against the cut of Rs. 50,000 for probable saving under subhead F. In the latter case the purchase of certain machines was postponed and less expenditure was incurred on fittings. A sum of Rs. 1,547 was offered for surrender from the Forest Research Institute Budget but the proposal reached the Finance Department too late for sanction. |                              |                             |                       |                                                             |                                         |
| C.—Demarcation, Improvements and<br>Extension of Forests . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 33,120                       | 16,658                      | —16,462               | —1,620                                                      | —14,842                                 |
| The saving occurred mainly in the Andaman Forests and was mainly due to difficulty in obtaining temporary foresters trained in enumeration and mapping work with the result that the start was delayed. The net saving was retained to meet the cut for probable savings (subhead F.)                                                                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| D.—Share of Establishment charges<br>transferred from Major Head 8 :                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| Non-voted . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 7,300                        | 5,844                       | —1,456                | ..                                                          | —1,456                                  |
| Accurate forecast for the pro-rata distribution of establishment charges was not possible.                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| Voted. . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 17,700                       | 32,061                      | +14,361               | ..                                                          | +14,361                                 |
| The excess occurred mainly in the Andaman Forests. See D.—Non-voted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| DD.—Deduct—English cost of stores<br>and establishment . . .                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ..                           | —28,135                     | —28,135               | ..                                                          | —28,135                                 |
| The adjustment was made for the first time in accounts for March 1930 Supplementary.                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |

| Major Head and Sub head.                                                                                                                     | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |         |         |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|---------|---------|
|                                                                                                                                              | Rs.                          | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                     |         |         |
| E.—English charges (High Commis-<br>sioner) on stores . . . .                                                                                | 45,000                       | 27,971                      | —17,029             | —203                                                        | —16,826                                 |         |         |
| Due to modification in requirements. Rs. 16,000 offered for surrender, but only Rs. 203 was utilised.                                        |                              |                             |                     |                                                             |                                         |         |         |
| E.E.—Loss or Gain by Exchange . . . .                                                                                                        | ..                           | 164                         | +164                | +203                                                        | —39                                     |         |         |
| See Paragraph 48, Chapter III of the Report.                                                                                                 |                              |                             |                     |                                                             |                                         |         |         |
| F.—Deduct—Probable savings . . . .                                                                                                           | —50,000                      | ..                          | +50,000             | ..                                                          | +50,000                                 |         |         |
|                                                                                                                                              | Fully realised.              |                             |                     |                                                             |                                         |         |         |
| G.—Deduct.—Share of Capital charges<br>financed from Ordinary Revenues ;<br>G. 1.—India :                                                    |                              |                             |                     |                                                             |                                         |         |         |
| Non-voted . . . . .                                                                                                                          | —7,300                       | —5,844                      | +1,456              | ..                                                          | +1,456                                  |         |         |
| The entire expenditure under this Grant is met from ordinary revenues and is trans-<br>ferred at the end of the year to the major head “8A”. |                              |                             |                     |                                                             |                                         |         |         |
| Voted . . . . .                                                                                                                              | —4,10,700                    | —3,67,178                   | +43,522             | +6,190                                                      | +37,332                                 |         |         |
| See G. 1.—Non-voted. Smaller expenditure under B. 2 mainly accounts for the<br>large variation under this subhead.                           |                              |                             |                     |                                                             |                                         |         |         |
| G. 2.—England . . . . .                                                                                                                      | —45,000                      | —27,971                     | +17,029             | ..                                                          | +17,029                                 |         |         |
|                                                                                                                                              | See E.                       |                             |                     |                                                             |                                         |         |         |
| TOTALS                                                                                                                                       | Non-voted                    | Gross . . . . .             | 7,300               | 5,844                                                       | —1,456                                  | ..      | —1,456  |
|                                                                                                                                              |                              | Deductions . . . . .        | —7,300              | —5,844                                                      | +1,456                                  | ..      | +1,456  |
|                                                                                                                                              |                              | Net . . . . .               | ..                  | ..                                                          | ..                                      | ..      | ..      |
|                                                                                                                                              | Voted . . . . .              | Gross . . . . .             | 4,55,700            | 4,23,284                                                    | —32,416                                 | —15,690 | —16,726 |
|                                                                                                                                              |                              | Deductions . . . . .        | —4,55,700           | —4,23,284                                                   | +32,416                                 | +6,190  | +26,226 |
|                                                                                                                                              |                              | Net . . . . .               | 1,000*              | ..                                                          | —1,000                                  | —9,500  | +8,500  |

\* The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

### IMPORTANT COMMENTS.

The charges, which are recorded under this Grant in the first instance, are at the end of the year transferred to the major head "8A—Share of Capital charges financed from ordinary revenues". The charges thus transferred appear under the different Grants (Area or Subject) concerned. The *net* grant under the Demand is, therefore, *nil*, a nominal demand for Rs. 1,000 being submitted for the vote of the Legislative Assembly. The saving of Rs. 1,000 against the nominal grant in this year was converted into an excess of Rs. 8,500 by the acceptance of surrenders aggregating Rs. 9,500 by the Finance Department as detailed below :—

| Subheads.                                 | Amount of surrender. | Date of acceptance<br>by the Finance<br>Department. |
|-------------------------------------------|----------------------|-----------------------------------------------------|
|                                           | Rs.                  |                                                     |
| B. 2.—Other charges . . . . .             | 7,500                | 11th January 1930.                                  |
| A.—Communications and Buildings . . . . . | 2,000                | 22nd March 1930.                                    |

The surrenders of Rs. 7,500 and Rs. 2,000 under the sub-heads B.-2 and A. respectively without a corresponding reduction of the original provision made under the sub-head "G.—*Deduct*—Share of Capital charges, etc.—G.-1—India" had the effect of converting the saving into an excess in a Grant for which there is only a nominal demand. Strictly speaking, there should be no surrender at all under the capital head, but only a re-appropriation from the *gross* head to the *deduct* sub-head, the surrender being made from the sub-head for "Share of Capital Charges financed from Ordinary Revenues" in the Area or Subject Demands concerned.

## GRANT No. 88.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

| Major Head and Subhead.                                                                       | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                               | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS."</b>                              |                         |                        |                       |                                                        |                                    |
| <b>A.—Capital Account of Irrigation Works not Charged to Revenue</b>                          |                         |                        |                       |                                                        |                                    |
| —Capital cost of Works only—                                                                  |                         |                        |                       |                                                        |                                    |
| Major Head "55".                                                                              |                         |                        |                       |                                                        |                                    |
| <b>A. 1.—Productive Works:</b>                                                                |                         |                        |                       |                                                        |                                    |
| Lower Swat and Kabul River Canals:                                                            |                         |                        |                       |                                                        |                                    |
| <b>A. 1 (1).—Works</b>                                                                        |                         |                        |                       |                                                        |                                    |
| O. 1,40,000                                                                                   | 2,22,000                | 2,19,243               | —2,757                | ..                                                     | —2,757                             |
| S. (a) 82,000                                                                                 |                         |                        |                       |                                                        |                                    |
| <b>A. 2.—Unproductive Works:</b>                                                              |                         |                        |                       |                                                        |                                    |
| North-West Frontier—Upper Swat River Canal:                                                   |                         |                        |                       |                                                        |                                    |
| <b>A. 2 (1).—Works</b>                                                                        | 63,000                  | 39,212                 | —23,788               | —23,342                                                | —446                               |
| Due to postponement of works not of immediate importance in the North-West Frontier Province. |                         |                        |                       |                                                        |                                    |
| <b>A. 3.—Unproductive Works:</b>                                                              |                         |                        |                       |                                                        |                                    |
| Baluchistan and Ajmer-Merwara:                                                                |                         |                        |                       |                                                        |                                    |
| <b>A. 3 (1).—Works</b>                                                                        | 1,70,000                | 84,999                 | —85,001               | —84,900                                                | —101                               |
| Due to postponement of work on the Malazai pumping scheme in Baluchistan.                     |                         |                        |                       |                                                        |                                    |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                   | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reapprop-<br>riation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head “55”.</b>                                                                                                                                                                                                             |                         |                        |                       |                                                             |                                         |
| <b>B. 1.—Establishment (<i>vide</i> D. 5 in Demand No. 22) :</b>                                                                                                                                                                                                                                                          |                         |                        |                       |                                                             |                                         |
| <i>Non-voted O.</i> . . . }                                                                                                                                                                                                                                                                                               | 18,324                  | 22,413                 | +4,089                | +2,971                                                      | +1,118                                  |
| <i>S (b) 18,324</i> }                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| Relates to the North-West Frontier Province and was due to calculations made on the <i>pro-rata</i> basis at the close of the year.                                                                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Voted <i>O</i> 1,20,400 }                                                                                                                                                                                                                                                                                                 | 1,40,400                | 71,368                 | —69,032               | —44,371                                                     | —24,661                                 |
| <i>S (c) 20,000</i> }                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                             |                                         |
| Saving of Rs. 46,928 occurred in the North-West Frontier Province mainly due to decreased expenditure under A. 1 (1) and A. 2 (1). Also a saving of Rs. 22,104 in Baluchistan due to postponement of certain works, <i>vide</i> A. 3 (1). The adjustments are made on the <i>pro-rata</i> basis at the close of the year. |                         |                        |                       |                                                             |                                         |
| <b>B. 2.—Tools and Plant (<i>vide</i> E 3 in Demand No. 22)</b>                                                                                                                                                                                                                                                           |                         |                        |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                                                                           | 600                     | 6,253                  | +5,653                | —600                                                        | +6,253                                  |
| The entire expenditure relates to the North-West Frontier Province and was due to calculations made on the <i>pro-rata</i> basis at the close of the year. The provision of Rs. 600, which relates to Baluchistan, remained unutilised as articles of tools and plant were not purchased during the year.                 |                         |                        |                       |                                                             |                                         |
| <b>B. 3.—Pensionary Charges :</b>                                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                             |                                         |
| <i>Non-voted O</i> . . . }                                                                                                                                                                                                                                                                                                | 2,500                   | 3,138                  | +638                  | +400                                                        | +238                                    |
| <i>S (b) 2,500</i> . }                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                             |                                         |
| Relates to the North-West Frontier Province. Expenditure was more than anticipated.                                                                                                                                                                                                                                       |                         |                        |                       |                                                             |                                         |
| Voted <i>O</i> 13,000 . }                                                                                                                                                                                                                                                                                                 | 15,000                  | 9,992                  | —5,008                | —2,000                                                      | —3,008                                  |
| <i>S (c) 2,000</i> . }                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                             |                                         |
| Mainly to saving in the North-West Frontier Province due to decrease under establishment charges which were not known before <i>pro-rata</i> distribution.                                                                                                                                                                |                         |                        |                       |                                                             |                                         |

(b) Sanctioned on 17th March.

(c) Voted by the Legislative Assembly on 18th February.

| Major Head and Subhead.                                                                                                                 | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal + or —,<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |           |         |
|-----------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------|-----------------------------------------|-----------|---------|
|                                                                                                                                         | Rs.                     | Rs.                    | Rs.                   | Rs.                                                            | Rs.                                     |           |         |
| C.— <i>Deduct</i> —Share of Capital Charges<br>(A and B above) financed from<br>Ordinary Revenue ( <i>vide</i> B in<br>Demand No. 22) : |                         |                        |                       |                                                                |                                         |           |         |
| Non-voted . . . . .                                                                                                                     | ..                      | —3,876                 | —3,876                | —3,371                                                         | —505                                    |           |         |
| Smaller expenditure in the North-West Frontier Province than anticipated.                                                               |                         |                        |                       |                                                                |                                         |           |         |
| Voted . . . . .                                                                                                                         | —3,08,000               | —1,53,160              | +1,54,840             | +1,55,213                                                      | —373                                    |           |         |
| Is the result of decreased expenditure in Baluchistan (Rs. 1,05,423) and North-West<br>tier Province (Rs. 49,417.)                      |                         |                        |                       |                                                                |                                         |           |         |
| Totals . . . . .                                                                                                                        | {                       | Non-voted {            |                       |                                                                |                                         |           |         |
|                                                                                                                                         |                         | Gross . . . . .        | 20,824                | 25,551                                                         | +4,727                                  | +3,371    | +1,356  |
|                                                                                                                                         |                         | Deductions . . . . .   | ..                    | —3,876                                                         | —3,876                                  | —3,371    | —505    |
|                                                                                                                                         |                         | Net . . . . .          | 20,824                | 21,675                                                         | +851                                    | ..        | +851    |
|                                                                                                                                         |                         | Voted {                |                       |                                                                |                                         |           |         |
|                                                                                                                                         |                         | Gross . . . . .        | 6,11,000              | 4,31,067                                                       | —1,79,933                               | —1,55,213 | —24,720 |
|                                                                                                                                         | {                       | Deductions . . . . .   | —3,08,000             | —1,53,160                                                      | +1,54,840                               | +1,55,213 | —373    |
|                                                                                                                                         |                         | Net . . . . .          | 3,03,000              | 2,77,907                                                       | —25,093                                 | ..        | —25,093 |

## NOTES.

1. The total expenditure for Works, Establishment and Tools and Plant is given below:—

|                           |          |
|---------------------------|----------|
| Works . . . . .           | 3,43,454 |
| Establishment . . . . .   | 93,781   |
| Tools and Plant . . . . . | 6,253    |

2. The important major works executed during the year are:—

- (i) Remodelling Pishin Canals project (in Baluchistan)—
  - (a) Malazai Pumping Scheme:—estimate Rs. 1,15,907; expenditure to end of March 1930, Rs. 4,986; in progress.
  - (b) Lining Shebo feeder:—estimate Rs. 1,28,100; expenditure to end of March 1930, Rs. 63,660; in progress.
  - (c) Constructing a weir across Surkhab Nullah and a feeder cut to carry water from the weir into existing K. K. Reservoir:—estimate Rs. 64,334; expenditure to end of March 1930; Rs. 67,506; completed.
- (ii) Mardan Hydro-Electric Scheme (North-West Frontier Province):—estimate Rs. 2,34,000; expenditure to end of March 1930; Rs. 2,31,000 (roundly); in progress.
- (iii) Constructing Bihram Deheri Distributory in North-West Frontier Province:—estimate Rs. 1,70,000; expenditure to end of March 1930, Rs. 1,68,000 (roundly); in progress.
- (iv) Construction Shamozaai Distributory in North-West Frontier Province:—estimate Rs. 1,78,000; expenditure to end of March 1930, Rs. 1,80,000 (roundly); completed.

## IMPORTANT COMMENTS.

*General.*

The excess in the non-voted section is mainly due to under-estimation, chiefly under sub-head B.-1, in connection with the distribution of non-voted outlay on a *pro-rata* basis.

## GRANT No. 91.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

| Major Head and Subhead.                                                                                                                                                                                      | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving— | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|---------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                              | Rs.                          | Rs.                         | Rs.                 | Rs.                                                         | Rs.                                     |
| MAJOR HEAD " 56.F.—CURRENCY<br>CAPITAL OUTLAY NOT CHARGED<br>TO REVENUE "                                                                                                                                    |                              |                             |                     |                                                             |                                         |
| A.—Works                                                                                                                                                                                                     |                              |                             |                     |                                                             |                                         |
| O. ..                                                                                                                                                                                                        | 22,000                       | 6,103                       | —15,897             | ..                                                          | —15,897                                 |
| S. (a) 22,000                                                                                                                                                                                                |                              |                             |                     |                                                             |                                         |
| Mainly due to the adjustment of certain transactions pertaining to previous years made in the year 1929-30 by debit to the sub-head ' B '. The actual expenditure of the year 1929-30 proper was Rs. 21,964. |                              |                             |                     |                                                             |                                         |
| B.—Plant and Machinery . . .                                                                                                                                                                                 | 52,000                       | 59,796                      | +7,796              | —2,343                                                      | +10,139                                 |
| Vide ' A '. The actual expenditure of the year 1929-30 proper was Rs. 43,340.                                                                                                                                |                              |                             |                     |                                                             |                                         |
| C.—Cost of Land . . . . .                                                                                                                                                                                    | ..                           | 2,111                       | +2,111              | +2,343                                                      | —232                                    |
| Represents cost of land purchased from the Government of Bombay in 1926-27 for which no provision was made in 1929-30.                                                                                       |                              |                             |                     |                                                             |                                         |
| D.—Miscellaneous :                                                                                                                                                                                           |                              |                             |                     |                                                             |                                         |
| D. 3.—Allowances, Honoraria, etc. ..                                                                                                                                                                         | ..                           | 622                         | +622                | ..                                                          | +622                                    |
| Due to adjustment of expenditure for 1927-28 for which there was no provision in 1929-30.                                                                                                                    |                              |                             |                     |                                                             |                                         |
| E.—Deduct—English Cost of Stores and Establishment . . .                                                                                                                                                     | —40,000                      | —38,774                     | +1,226              | ..                                                          | +1,226                                  |
| Due to smaller expenditure on English stores. see F.                                                                                                                                                         |                              |                             |                     |                                                             |                                         |
| F.—English Charges . . . . .                                                                                                                                                                                 | 40,000                       | 38,639                      | —1,361              | —1,000                                                      | —361                                    |
| Reduction in prices caused the saving.                                                                                                                                                                       |                              |                             |                     |                                                             |                                         |
| G.—Loss or Gain by Exchange . . .                                                                                                                                                                            | ..                           | 135                         | +135                | ..                                                          | +135                                    |
| Totals . { Gross . . .                                                                                                                                                                                       | 1,14,000                     | 1,07,496                    | —6,594              | —1,000                                                      | —5,594                                  |
| { Deductions . . .                                                                                                                                                                                           | —40,000                      | —38,774                     | +1,226              | ..                                                          | +1,226                                  |
| { Net . . .                                                                                                                                                                                                  | 74,000                       | 68,632                      | —5,368              | —1,000                                                      | —4,368                                  |

## NOTES.

1. In June, 1926 the Government of India sanctioned the Establishment of a Press for the Printing of Currency Notes at an estimated cost of Rs. 27.84,000. The total expenditure inclusive of Establishment charges to the end of 1929-30 amounted to Rs. 25,44,430. The work was completed during 1929-30.

2. In September, 1929 the Government of India sanctioned the construction of additional Quarters for the staff at the Currency Note Press at a cost not exceeding Rs. 1,13,000 (Provision for 1929-30 Rs. 87,000). The total expenditure to the end of year 1929-30 was Rs. 22,194. The work is in progress.



## GRANT No. 92—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                     | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

**MAJOR HEAD "56-E.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.":**

**A.—Pay and Allowances other than Travelling Allowances:**

A. 1.—Engineering Establishment—Officers . . . . . 1,26,000 1,13,209 —12,791 —13,100 +309

Mainly due to (i) leave salary of a permanent Bengal Nagpur Railway Officer having been debited to that Railway although provision had been made under this head (Rs. 7,992), and (ii) leave out of India (Rs. 4,642).

A. 2.—Engineering Establishments—Subordinates . . . . . 18,000 16,369 —1,631 —1,700 +69

A. 3.—Office Establishments . . . . . 56,000 59,122 +3,122 +3,400 —278

Mainly due to the appointment of a Chief Draftsman.

A. 4.—Other Establishments.

|                      |         |       |        |    |        |
|----------------------|---------|-------|--------|----|--------|
| Non-voted O. . . . . | } 1,000 | 2,248 | +1,248 | .. | +1,248 |
| S. (a) 1,000         |         |       |        |    |        |

Due to payment made in India to an officer provision for which was made in England. See F. I. Non-voted.

Voted . . . . . 1,06,000 80,998 —25,002 —23,700 —1,302

The saving is the net result of a saving of Rs. 27,031—under Audit Rs. 11,038, Traffic Manager's Office Rs. 15,993 and a net excess of Rs. 2,029—under medical Rs. 451, Administration Rs. 929 and other establishments Rs. 649. The saving under Audit was chiefly due to the abolition of four posts of clerks and also to the leave salary (Rs. 5,000) of the previous Audit Officer having been debited to the E. B. Railway instead of to this head. The saving under Traffic Manager's Office was due to the half pay of Traffic Manager having been debited to Port Funds as decided by the Railway Board and to his sterling overseas pay having been disbursed in England whereas full provision was made in the budget in the Indian grant. The excess under medical was due to the debit for salary of the Chief Medical Officer, a voted officer, not being anticipated. The excess under Administration was due to the allowance paid to the Marine Superintendent for advisory work. The excess under other establishment was due to the transfer of certain work charged establishment to General Charges on the amalgamation of stores.

A. 5.—Provident Fund Contributions . . . . . 15,000 9,637 —5,363 —2,000 —3,363

Chiefly due to bonus for the second half year of 1929-30 having been adjusted in the accounts for 1930-31; also to smaller contributions than were anticipated for the reasons given against the subheads A. 1. and A. 4 Voted.

(a) Sanctioned on 11th March.

| Major Head and Subhead.                                                                                                                                                                                                                                              | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| B.—Travelling Allowances . . . .                                                                                                                                                                                                                                     | 18,000                       | 11,575                      | —6,424                | —5,800                                                      | —624                                    |
| Mainly due to less touring.                                                                                                                                                                                                                                          |                              |                             |                       |                                                             |                                         |
| C.—Contingencies . . . . .                                                                                                                                                                                                                                           | 20,000                       | 30,610                      | +10,610               | +11,000                                                     | —390                                    |
| Due to (i) the installation of electric fans and their running charges, (ii) adjustment of arrears of telephone rent (Rs. 1,300), and (iii) increased expenditure on the printing of forms, etc., and also on stationery and other miscellaneous stores (Rs. 3,000). |                              |                             |                       |                                                             |                                         |
| D.—Land . . . . .                                                                                                                                                                                                                                                    | 80,000                       | 25,321                      | —54,679               | —53,400                                                     | —1,279                                  |
| Due to (i) non-adjustment during the year of the following items:—                                                                                                                                                                                                   |                              |                             |                       |                                                             |                                         |
| (i) Land for Lova Gardens (Rs. 24,200).                                                                                                                                                                                                                              |                              |                             |                       |                                                             |                                         |
| (ii) Compensation for the acquisition of ferries (Rs. 20,000).                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| and (iii) Compensation for the goods shed at wharf (Rs. 10,000).                                                                                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| E.—Reclamation . . . . .                                                                                                                                                                                                                                             | 11,75,000                    | 13,08,018                   | +1,33,018             | —1,75,970                                                   | +3,08,988                               |
| Due to (i) increased stores consumed from stock due to better progress of work (Rs. 58,018) and (ii) lump cut by the Railway Board (Rs. 75,000).                                                                                                                     |                              |                             |                       |                                                             |                                         |
| F.—Works:                                                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| F. 1.—Expenditure in Eng-<br>land                                                                                                                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| Non-voted O. . . . .                                                                                                                                                                                                                                                 | 2,000                        | 752                         | —1,248                | ..                                                          | —1,248                                  |
| S. (a) 2,000 } . . . . .                                                                                                                                                                                                                                             |                              |                             |                       |                                                             |                                         |
| Provision was made for leave salary of one officer and part charge on account of leave salary of another; the latter was, however, readjusted under 'Voted' in accordance with a revised authority.                                                                  |                              |                             |                       |                                                             |                                         |
| Voted . . . . .                                                                                                                                                                                                                                                      | 56,000                       | 4,56,427                    | +4,00,427             | +4,49,000                                                   | —48,573                                 |
| Is composed of the following items:—                                                                                                                                                                                                                                 |                              |                             |                       |                                                             |                                         |
|                                                                                                                                                                                                                                                                      | Grant.                       | Expendi-<br>ture.           | Excess.               | Net modi-<br>fication.                                      | Final<br>saving.                        |
|                                                                                                                                                                                                                                                                      | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| (i) Stores for India . . . . .                                                                                                                                                                                                                                       | 53,000                       | 4,49,507                    | +3,96,507             | +4,44,000                                                   | —47,493                                 |
| (ii) Establishment . . . . .                                                                                                                                                                                                                                         | 3,000                        | 6,920                       | +3,920                | +3,000                                                      | —1,080                                  |
| Under (i), the original grant, based on Railway Department forecast, was inadequate; excess mainly due to liabilities brought forward. Payments amounting to Rs. 1,00,000 carried forward to 1930-31.                                                                |                              |                             |                       |                                                             |                                         |
| Under (ii) the grant was for overseas pay of an officer, which amounted to Rs. 2,133. In addition payments were made to two officers on account of leave salaries.                                                                                                   |                              |                             |                       |                                                             |                                         |

(a) Sanctioned on 27th March.

| Major head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving—. | Net<br>reappro-<br>priation,<br>withdrawal<br>or<br>surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|----------------------|----------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                  | Rs.                                                            | Rs.                                     |

## F. 2.—Exchange

|                  |   |    |       |        |        |      |
|------------------|---|----|-------|--------|--------|------|
| <i>Non-voted</i> | . | .. | 8     | +8     | ..     | +8   |
| <i>Voted</i>     | . | .. | 4,331 | +4,381 | +4,000 | +381 |

See paragraph 48, Chapter III of the Report.

F. 3.—Expenditure in India . 14,00,000 4,77,137 —9,22,863 —3,30,330 —5,92,533

## Due to—

- (i) Postponement of construction of Transit sheds owing to the reconsideration of design (Rs. 3,33,539).
- (ii) Bills for Hopper Barges remaining unpaid owing to contractor's delay in submitting the bills (Rs. 1,00,000)
- (iii) Increased stores charged to Reclamation for the reason given against sub-head E (Rs. 58,018).
- (iv) Receipts on capital account (Rs. 32,114).
- (v) Transfer of work charged establishment to General Charges for the reasons given against subhead A-4 (Rs. 649).
- (vi) Curtailment of expenditure in India simultaneously with increased expenditure in England (Rs. 3,98,493).

G.—Interest during Construction . 9,30,000 9,79,205 +49,205 +24,600 +24,605

## Due to :—

- (i) An excess on account of Interest on Capital outlay during construction adjusted at the provisional rate of 5.38 per cent. in the accounts of 1928-29 and at the final rate of 5.63 per cent. in 1929-30 (Rs. 33,636).
  - (ii) Certain receipts on Capital Account correctly adjusted by deduction from expenditure under subhead F. 3 instead of under this subhead where the provision was made (Rs. 32,114).
- and (iii) Savings due to less capital outlay than anticipated and partly to over-estimation (Rs. 16,545).

|       |                    |   |           |           |           |           |           |
|-------|--------------------|---|-----------|-----------|-----------|-----------|-----------|
| Total | { <i>Non-voted</i> | . | 3,000     | 3,008     | +8        | ..        | +8        |
|       | { <i>Voted</i>     | . | 40,00,000 | 35,72,010 | —4,27,990 | —1,14,000 | —3,13,990 |

*Stores Account.*

|                                                                      | Rs.       |
|----------------------------------------------------------------------|-----------|
| 1. Amount of opening Balance . . . . .                               | 1,65,245  |
| 2. Value of stores received during the year . . . . .                | 10,56,777 |
| Total . . . . .                                                      | 12,22,122 |
| 3. Value of stores utilised, sold or otherwise disposed of . . . . . | 10,61,078 |
| 4. Amount of closing Balance . . . . .                               | 1,61,044  |

The result of an audit verification during the year 1928-29 was a shortage of Rs. 199 and an excess of Rs. 66. A sum of Rs. 78 was written off under the Engineer-in Chief's sanction during the year 1928-29 and the balance adjusted in 1929-30. An audit verification of the stock of stores during the year 1929-30 was not done for want of staff.

*Statement of Expenditure on Important new works.*

| Service.                                   | Grant.    | Expenditure. | Balance<br>Unexpended. | Excess. |
|--------------------------------------------|-----------|--------------|------------------------|---------|
|                                            | Rs.       | Rs.          | Rs.                    | Rs.     |
| Vizagapatam Harbour Construction . . . . . | 40,93,000 | 35,73,918    | 4,27,932               | ..      |

*Observations.*

The Project Estimate sanctioned by the Secretary of State and communicated by the Railway Board in October 1925 was for Rs. 2,23,00,000. Estimates for additional works since sanctioned by the Railway Board Supplementary to the Project Estimate amount to Rs. 25,13,687, increasing total sanctioned outlay on the scheme to Rs. 2,48,13,687. Expenditure to end of 1929-30 is Rs. 1,90,38,736; balance Rs. 57,74,951; the work is in progress. A revised estimate for Rs. 3,11, 12,422 has since been submitted for sanction.

## IMPORTANT COMMENTS.

*General.*

The saving in the voted section represents 10·7 per cent. of the Grant, against 38·5 per cent. in the previous year. This indicates an improvement in budgeting.

Subhead F. 1. voted—This subhead is subordinate to the main subhead 'Works', while it includes establishment charges which are, however, small.

*Loan of dredger "St. Andrew" from Cochin Harbour.*

2. It was proposed to utilise the dredger "St. Andrew" belonging to the Government of Madras for the Vizagapatam Harbour Construction. The Railway Board approved the plan under certain terms set forth by the Administrative Officer of the Harbour Scheme. The terms included the following important conditions :—

- (1) The Secretary Marine Department, Government of Madras should give necessary instructions to his Harbour Engineer-in-Chief with a view to the vessel being prepared at an early date for use at Vizagapatam.
- (2) The Mechanical Superintendent, Vizagapatam Harbour should be deputed to make an inspection of the vessel before she leaves Cochin.
- (3) The vessel will in the first instance be taken on hire and a payment of Rs. 300 per working day will be due on account of her. Should there be a stoppage of work over a period of a week or more, whether for repairs or on account of stress of weather, the hire payment would not be due, but for shorter period it would.
- (4) Such running repairs as may be necessary to keep the ship working will be executed at Vizagapatam and will be chargeable to Vizagapatam Harbour Construction but it has been agreed that the Madras Government will carry out at Cochin and at their cost all repairs which may have to be done during periodical repairs. It will be necessary for any question which may arise as to the incidence of repair cost, to be settled between the two Engineers-in-Chief.

The Engineer-in-Chief with the sanction of the Railway Board appointed the necessary staff and crew and detailed them to proceed to Cochin to bring the vessel to Vizagapatam. The Mechanical Superintendent of the Vizagapatam Harbour did not make an inspection of the vessel before she left Cochin, but the late Mechanical Superintendent of the Cochin Harbour who was appointed as Chief Engineer to bring the dredger to Vizagapatam did inspect it.

The vessel arrived at Vizagapatam outside the harbour on 22nd February 1929. Immediately after dredging commenced a certain part broke and prevented the possibility of further work until a new one had been fitted. The vessel was, therefore, taken back and handed over at Cochin on 25th March 1929. The services of the staff and crew were terminated.

The expenditure incurred in connection with the voyage of the vessel from and to Cochin together with other incidental charges was as follows :—

|                             | Rs.           |
|-----------------------------|---------------|
| Labour charges . . . . .    | 14,900        |
| Stores . . . . .            | 22,100        |
| Miscellaneous . . . . .     | 1,800         |
| Rations . . . . .           | 800           |
| Insurance Charges . . . . . | 8,700         |
| <b>Total</b>                | <b>48,300</b> |

No payment has yet been made to the Government of Madras. The arbitrator who was appointed in connection with the question of the damage to the dredger has submitted a report which is summarised below :—

The prime cause of the failure is considered to be due to extreme weakness of the frame at the point of fracture induced by corrosion which had reached such an advanced state that the frame was liable to rupture under any working conditions, even of a light nature.

It is not considered that any action on the part of the Dredging Master of the "St. Andrew" can be taken as contributing towards fracture of the frame.

That while it is considered that Vizagapatam Harbour Construction were technically responsible for the vessel leaving Cochin Harbour with the frame in an unsound condition, yet the Cochin Harbour authorities cannot be held blameless in the matter as it was a justifiable assumption on the part of the Vizagapatam Harbour Construction to expect the Cochin Harbour authorities to maintain an average standard of maintenance on the vessel. It is accordingly suggested that the cost of the voyages to and from Vizagapatam be borne equally by the Vizagapatam Harbour Construction and the Cochin Harbour authorities.

The cost of the repairs to the suction frame will naturally be borne by the Cochin Harbour authorities.\*

*Concordance between the Appropriation Account heads and the Finance and Revenue Account heads.*

3. During an informal inspection of the Audit Office, Vizagapatam Harbour Construction, the Director of Railway Audit observed that there was no proper concordance between the accounts heads under which the expenditure was being booked and the budget heads under which funds had been sanctioned. The matter was taken up with the Railway Board and a revised classification bringing the budget heads into closer accord with the accounts heads will come into operation in the budget of 1931-32.\*

*Loss due to acquisition of land in excess of requirements.*

4. An area of about 10,328 acres of land was acquired for the purposes of the project. According to the original plan a large part of this land was designed for the creation of two large tidal scour basins, but it has since been decided that owing to the very small rise of the tide this manner of producing a natural scour in the entrance channel to the harbour will not be practicable and the idea has been dropped. A certain portion of the consequently surplus land has been transferred to the Department of Industries and Labour of the Central Government for air craft purposes and another portion may be sold to the Bengal Nagpur Railway. This will still leave about 9,905 acres, the cost of acquiring which excluding interest and general charges amounts to Rs. 40.30 lakhs. Of this according to the revised lay

out, land corresponding to an expenditure of Rs. 10·23 lakhs only is required for actual construction purposes. The harbour authorities have divided the land including that required for immediate harbour purposes into the following three classes :—

- (a) areas which cannot be alienated on account of their position or because they are required for actual construction purposes (Rs. 20·05 lakhs). Of this land representing Rs. 9·84 lakhs is not required for immediate purposes but for future development only.
- (b) areas which can be alienated subject to anti-malarial restrictions (Rs. 14·57 lakhs).

The harbour authorities claim that this land is practically unsaleable owing to the anti-malarial restrictions,

- (c) areas which can be alienated without conditions (Rs. 5·67 lakhs).

Here, the harbour authorities claim that the land has at present no market value.

The Administration has, therefore, decided to retain possession of all the land and lease what they can to the best advantage possible. The present net revenue is Rs. 18,936 per annum, representing '63 per cent. on the acquisition cost of the surplus land. In the revised estimate Rs. 8·93 lakhs has been provided for interest on the cost of effective land and Rs. 10·32 lakhs as interest on ineffective land expenditure. The total charge to the project, therefore, on account of the surplus land will be about Rs. 31 lakhs.

The change of plan in regard to the tidal scour basin does not account for the whole of the extra charge as the land was acquired very cheaply at Rs. 50 an acre. To a certain extent the excess outlay is due to the inflated awards given by the Land Acquisition Officer. However, for the original acquisition of a considerable portion of the land, particularly that to the south of the creek (at the mouth of which the harbour is being constructed) no explanation has ever been given. It has been suggested that part of it was taken up in order to apply anti-malarial measures and to obviate heavy claims for compensation which might have been brought against the Government. Against this, however, is the fact that the areas to which this argument is applied are not closely contiguous to the harbour, but are the somewhat higher grounds above the swampy area. There is also reason to believe that the acquisition of land for railway purposes was done on an unduly generous scale.

Two alternatives have been placed before the Government of India for dealing with the extra cost mentioned in this paragraph as well as the extra sum involved in the case dealt with in paragraph 8. These are either that the amounts should be written-off or that in this case the surplus land should be shown under a head "surplus land for future development" in the Capital Account and Balance Sheet and that for the purpose of arriving at shipping rates no interest should be charged on the amount.\*

*Abandonment of scheme for construction of a road.*

5. The Vizagapatam Harbour Construction estimate included provision for the construction of a road about 5 miles long to be linked up with a trunk road. The work was begun and sums of Rs. 22,400 representing expenditure on works and Rs. 1,250 road metal stacked at site were spent. A revised lay out of the project was in the meantime approved by the Government of India and in this the road was omitted, partly on the ground that the project would gain very little by its construction and partly because its construction might seriously affect the traffic of a ferry service included in the project. About Rs. 950 worth of the road metal was washed away in floods and the balance could be put to no practical purpose. Consequently the whole expenditure of Rs. 23,650 so far as the Harbour project is concerned has been unprofitable, but has had to be provided for in the revised estimate.

The local Government, when consulted, agreed that they could not count on the provision of the road at the expense of the Harbour scheme. They hope, however, still at some future time, to make the proposed road and to utilise what has been constructed in doing so.\*

*Absence of penalty clauses in contracts and agreements or non-enforcement in full or in part of such clauses even where provided.*

6. In some instances the contracts for the supply of plant and stores, etc., though fixing a date for delivery, did not contain any penalty clause for late delivery. In some cases plant and stores were delivered much later than the dates fixed in the contract and the bills were passed in full without any penalty being imposed for late delivery. The matter was put to the Administration and they were asked why no penalty had been stipulated and enforced. The Administration explained that no penalty clauses or absolute restrictions in this connection had been introduced as such conditions would either have delayed the delivery dates still further, or in some other cases would have resulted in the refusal of some firms to offer a quotation, or in their putting in a higher tender price to include an allowance against such penalty.

Besides these cases, there were other instances where the contracts in addition to stipulating a fixed date for delivery did specify certain penalties for delayed supply. In some of these, deliveries were actually made much later than the stipulated dates, while the penalties recoverable under the terms of the contract were either waived in full or recovered only in part. In one instance Rs. 2,000 otherwise recoverable was foregone in full, and in another against a penalty amount of Rs. 10,600, a sum of Rs. 4,300 only was recovered and the balance waived. On the matter being taken up the Administration explained that in these cases the delays did not affect the works or involve the harbour construction in any further actual loss and for this reason the penalties were waived. In the case of the sum of Rs. 4,300 mentioned above there was an actual loss sustained and the amount was, therefore, recovered.

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\* Director of Railway Audit.



Admitting that the Administration must have the final decision about the necessity of a penalty clause or its enforcement, the advisability of the inclusion of such a clause in most cases cannot be gainsaid. It seems doubtful too how far the argument can be legitimately used that this has the effect of raising prices.\*

*Over-capitalisation on the Vizagapatam Harbour project.*

7. The project estimate which originally stood at Rs. 248.14 lakhs has been revised to conform to a revised lay out and the total estimated cost is now put at Rs. 311.13 lakhs. This amount is made up of—

|                                | Rs.         |
|--------------------------------|-------------|
| Preliminary Expenses . . . . . | 1.03 lakhs. |
| Land . . . . .                 | 42.46 "     |
| Works . . . . .                | 171.04 "    |
| General Charges . . . . .      | 25.18 "     |
| Interest . . . . .             | 71.42 "     |

The interest charges on this capital outlay for the first five years after the opening of the port will according to the Government of India's proposals to the Secretary of State be charged to the capital account as sufficient revenue to meet these charges cannot be expected within that period. At 5½ per cent. compound interest these interest charges will amount to Rs. 95.5 lakhs which will bring the total capital up to Rs. 406.62 lakhs.

If the several works (excluding land) are divided into two categories for the purpose of calculating contributions to a sinking fund, namely (1) works with a life of 30 years costing Rs. 176.6 lakhs (ii) works with 60 years' life amounting to Rs. 65.8 lakhs, the total annual sinking fund contribution for the first 5 years will amount to Rs. 5.14 lakhs. The gross annual revenue during the first 5 years after the opening of the Port is anticipated to be Rs. 17.94 lakhs, and the total expenditure in connection with the working of the port including the contribution to a sinking fund Rs. 14.85 lakhs. The net revenue of Rs. 3.09 lakhs represents a return of 0.76 per cent. on the capital involved.

Certain works which have been taken in the analysis as having a life of 30 years are considered by the Administration as likely to last 60 years and the Administration's figures for sinking fund purposes of assets with the longer and shorter lives are Rs. 213.91 lakhs and Rs. 28.49 lakhs respectively. On this basis the net annual revenue will be Rs. 5.12 lakhs representing 1.26 per cent on the capital outlay.

The net return in either case is, however, far below the interest charges to be borne by the project. The gross outlay of Rs. 406.62 lakhs includes interest charges amounting to Rs. 166.92 lakhs, and land charges to a total of Rs. 42.46 lakhs (of which about three fourths are ineffective and producing practically no revenue), and the project would seem to commence under the serious handicap on over-capitalisation.

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\* Director of Railway Audit.

The remarks of the Administration in this statement of the case are to the following effect :—

The total capital of 406 lakhs five years after opening or of 311 lakhs at date of opening may be divided into four divisions as follows :—

|                                                                        | At opening<br>of port. | 5 years<br>after. |
|------------------------------------------------------------------------|------------------------|-------------------|
| 1. Port Approaches . . . . .                                           | 106                    | 139               |
| 2. Developed land and building . . . . .                               | 34                     | 44                |
| 3. Undeveloped land . . . . .                                          | 56                     | 73                |
| 4. Expenditure on Mineral and General Berths<br>and Railways . . . . . | 115                    | 150               |
|                                                                        | <u>311</u>             | <u>406</u>        |

Of these items (1) and (2) necessarily cover work which provides for a large extension of the port beyond the preliminary phase scheme and a reasonable return on these items cannot be expected unless and until a very considerable enlargement of the harbour takes place. From the nature of things this expenditure is the minimum which could be incurred for the small scheme undertaken in the first instance but this minimum provision made is sufficient to serve a harbour of very greatly larger capacity.

Item (3). Undeveloped land is necessary to allow of free development in the future. Whether the area of land acquired is excessive for this purpose is a matter of opinion and must remain so until developments prove that the harbour authorities were correct or otherwise in their view of the future requirements of the port. It is well known that the development of other ports in India, *e.g.*, Bombay and Karachi has been seriously affected by the impossibility of obtaining land for their necessary extensions at a reasonable rate.

Item (4) General harbour facilities. This is expenditure mainly necessary for the opening stages of the harbour. Some portion of this expenditure, however, cannot be extended to its full use without further expansion of the harbour.

It is not seen how the alleged over-capitalisation of the harbour except to a comparatively small extent in the case of land could have been avoided if the harbour was to be undertaken at all.

It has to be assumed that the harbour will be a success and that great expansion in a reasonable time will take place. The cost of this expansion and the loss in the meantime have to be added to the initial expenditure and the returns anticipated from trade after the expansion has taken place have to be calculated.

There are so many conjectural items entailed in such a comparison that it is hardly practicable at the present time to investigate the matter, but over-capitalisation cannot be assumed if these considerations are neglected. In short, the Administration states that whether there has or has not been over-capitalisation cannot be ascertained till the harbour has expanded as other harbours in the past have expanded and for which expansion prudent

measures have been taken. If in the alternative there has been over-capitalisation then it was inevitable and has been to all intents and purposes on the smallest scale compatible with the construction of a port at all.\*

*Defalcations in the awards for land, etc., involving excess payments.*

8. During the years 1922 to 1924 land was acquired for the construction of the Vizagapatam Harbour. Subsequently it came to the notice of the Madras Government that very serious irregularities had taken place in making the acquisition awards and the payments, and the Deputy Collector in charge was dismissed as a result of the investigations. It was realised that the awards were excessive and had not been made in good faith. No action could, however, be taken and no appeal could be made by the harbour authorities against them.

The excess involved in the cases with which the land acquisition officer was charged was estimated by the Audit Department to be about Rs. 6.48 lakhs. The harbour authorities made an independent scrutiny of individual awards and after giving due allowance for special conditions and circumstances concluded that Rs. 4.92 lakhs was a more reliable and reasonable estimate of the excess payment. This latter figure may be taken to be the minimum loss incurred owing to the irregularities which occurred in the Land Acquisition proceedings. The interest charges on this figure amounted to Rs. 2.46 lakhs up to 31st March 1930 and a sum of Rs. 7.38 lakhs at any rate may be considered as a dead loss to Government.

An important point which arises is whether Government should not have a chance of appealing against an award of their own acquisition officer when bad faith or collusion with the people whose land has been acquired has been proved against him.\*

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\*Director of Railway Audit.

## GRANT No. 93.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHT-SHIPS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for expenditure on CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

| Major Head and Sub head.                                                                                                                                    | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                             | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>MAJOR HEAD "56-E. (2) CAPITAL<br/>OUTLAY ON LIGHTHOUSES AND<br/>LIGHTSHIPS."</b>                                                                         |                              |                             |                       |                                                             |                                         |
| <b>A.—Capital Outlay on Light Ships<br/>not charged to Revenue :</b>                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>A.1—Light Ships :</b>                                                                                                                                    |                              |                             |                       |                                                             |                                         |
| A.1 (1).—Construction of Light<br>Ships (Burma) . . . . .                                                                                                   | 3,40,000                     | 3,20,897                    | —19,103               | —21,335                                                     | +2,232                                  |
| Due to certain expenditure on the new Light Vessel for the Baragud Flats not having<br>been incurred during the year.                                       |                              |                             |                       |                                                             |                                         |
| A.1 (2).— <i>Deduct</i> amount finan-<br>ced from General<br>Reserve Fund . . . . .                                                                         | —3,10,000                    | —3,20,897                   | +19,103               | +14,735                                                     | +4,368                                  |
| See sub-head A. 1. (1).                                                                                                                                     |                              |                             |                       |                                                             |                                         |
| <b>A.2—Suspense :</b>                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| A.2 (1).—Stock . . . . .                                                                                                                                    | 17,240                       | 67,388                      | +50,648               | +54,060                                                     | —3,412                                  |
| Due to actual requirements having proved more than anticipated.                                                                                             |                              |                             |                       |                                                             |                                         |
| A.2 (2).— <i>Deduct</i> —value of<br>Stores issued on<br>Revenue account . . . . .                                                                          | —9,240                       | —55,067                     | —45,827               | —47,460                                                     | +1,633                                  |
| Due to larger issues than anticipated. See also sub-head A. 2. (1).                                                                                         |                              |                             |                       |                                                             |                                         |
| <b>B.—<i>Deduct</i>—English cost of Stores<br/>and Establishment . . . . .</b>                                                                              |                              | —3,33,103                   | —3,36,108             | —3,37,665                                                   | +1,857                                  |
| Due to the decision to incorporate English Expenditure in the Indian portion of the<br>accounts having been arrived at after the preparation of the Budget. |                              |                             |                       |                                                             |                                         |
| <b>C.—Expenditure in England :</b>                                                                                                                          |                              |                             |                       |                                                             |                                         |
| C.1.—Stores . . . . .                                                                                                                                       |                              | 3,33,334                    | +3,33,384             | +3,37,665                                                   | —4,581                                  |
| A new head opened in the Home Accounts during the year ; expenditure was<br>originally adjusted through the Remittance Account.                             |                              |                             |                       |                                                             |                                         |
| <b>D.—Loss or Gain by Exchange . . . . .</b>                                                                                                                |                              | 2,724                       | +2,724                | ...                                                         | +2,724                                  |
| See paragraph 48, Chapter III of the Report.                                                                                                                |                              |                             |                       |                                                             |                                         |
| Totals { Gross . . . . .                                                                                                                                    | 3,57,240                     | 7,24,893                    | +3,67,653             | +3,70,690                                                   | —3,037                                  |
| { Recoveries . . . . .                                                                                                                                      | —3,49,240                    | —7,12,072                   | —3,62,832             | —3,70,690                                                   | +7,858                                  |
| { Net . . . . .                                                                                                                                             | 8,000                        | 12,821                      | +4,821                | ..                                                          | +4,821                                  |

## IMPORTANT COMMENT.

## • GENERAL.

Estimating and control were rendered difficult by the fact that this new Grant was created for the first time in 1929-30.

## GRANT No. 94.—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

| Major Head and Sub-head. | Final<br>Appro-<br>priation. | Actual<br>Expen-<br>diture. | Excess +<br>Saving —. | Net<br>re-appro-<br>priation,<br>with drawl<br>or surrender. | Remainder<br>un-<br>adjusted<br>or —. |
|--------------------------|------------------------------|-----------------------------|-----------------------|--------------------------------------------------------------|---------------------------------------|
|                          | Rs.                          | Rs.                         | Rs.                   | Rs.                                                          | Rs.                                   |

**Major HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".**

**A.—Payments of Commuted Value of Pensions :**

**A. 1.—Departmental :**

|                              |            |          |           |    |           |
|------------------------------|------------|----------|-----------|----|-----------|
| <i>Non-voted O.</i> 5,66,000 | } 6,72,000 | 9,41,007 | +2,69,007 | .. | +2,69,007 |
| <i>S.(a)</i> 1,06,000        |            |          |           |    |           |

Mainly due to payment of more claims by the Military Department than anticipated (Rs. 3,02,007). The provision of Rs. 33,000 in the Railway estimate remained unutilised.

|                 |          |          |      |    |      |
|-----------------|----------|----------|------|----|------|
| Voted . . . . . | 1,12,000 | 1,12,582 | +582 | .. | +582 |
|-----------------|----------|----------|------|----|------|

**A. 2.—Non-Departmental :**

|                            |          |          |         |    |         |
|----------------------------|----------|----------|---------|----|---------|
| <i>Non-voted . . . . .</i> | 2,50,000 | 2,97,433 | +47,433 | .. | +47,433 |
|----------------------------|----------|----------|---------|----|---------|

Heavier adjustments during the closing months and after the close of the year caused the excess.

|                           |             |           |           |         |           |
|---------------------------|-------------|-----------|-----------|---------|-----------|
| Voted <i>O.</i> 27,50,000 | } 31,84,000 | 30,80,119 | —1,03,881 | +16,000 | —1,19,881 |
| <i>S. (b)</i> 4,34,000    |             |           |           |         |           |

Expectations did not fully materialise.

**B.—Payments of Commuted value to Provincial Governments :**

|                              |            |          |         |    |         |
|------------------------------|------------|----------|---------|----|---------|
| <i>Non-voted O.</i> 1,30,000 | } 6,30,000 | 6,86,747 | +56,747 | .. | +56,747 |
| <i>S.(c)</i> 5,00,000        |            |          |         |    |         |

The actual expenditure under the sub-head amounted to Rs. 1,56,516 during 1923-29 and Rs. 1,11,439 during 1927-28. The additional appropriation of Rs. 5,00,000, based on progress of actuals proved, however, a slight under-estimate.

|                 |           |           |           |           |           |
|-----------------|-----------|-----------|-----------|-----------|-----------|
| Voted . . . . . | 10,00,000 | 11,36,064 | +1,36,064 | +3,00,000 | —1,63,936 |
|-----------------|-----------|-----------|-----------|-----------|-----------|

Due to larger payments than originally anticipated. Extra expenditure to the extent of Rs. 3,00,000 was anticipated on progress of actuals ; the actual expenditure ultimately was less.

(a) Sanctioned on 25th March.

(b) Voted by the Legislative Assembly on 18th February.

(c) Sanctioned on 27th February.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>adjusted<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                                     | Rs.                                     |

**C.—Deduct.**—Equated Payments of Com-  
muted Value of Pensions Charg-  
ed to Capital:

**C. 1.—Departmental:**

|                               |   |           |           |        |    |        |
|-------------------------------|---|-----------|-----------|--------|----|--------|
| <i>Non-voted</i> O. —1,25,000 | } | —1,28,000 | —1,25,606 | +2,394 | .. | +2,394 |
| S.(d) —3,000                  |   |           |           |        |    |        |

The provision in the Railway Department (Rs. 3,000) was not utilised.

|                 |        |        |        |    |        |
|-----------------|--------|--------|--------|----|--------|
| Voted . . . . . | —3,000 | —3,303 | +2,691 | .. | +2,691 |
|-----------------|--------|--------|--------|----|--------|

Overestimation in the Railway Department.

**C. 2.—Non-Departmental:**

|                             |   |           |           |         |         |       |
|-----------------------------|---|-----------|-----------|---------|---------|-------|
| <i>Non-voted</i> O. —35,000 | } | —30,000   | —29,921   | +79     | ..      | +79   |
| S.(e) 5,000                 |   |           |           |         |         |       |
| Voted . . . . .             |   | —3,83,000 | —3,98,577 | —15,577 | —16,000 | +423. |

The original estimate proved somewhat low

**D.—Deduct.**—Commuted Value of Pen-  
sions recovered from Provincial  
Governments, etc.:

**D. 1.—Departmental**

|               |   |         |         |         |    |         |
|---------------|---|---------|---------|---------|----|---------|
| O. —10,000    | } | —36,000 | —63,050 | —27,050 | .. | —27,050 |
| S.(d) —26,000 |   |         |         |         |    |         |

Relates to the Military Department. Receipts from the Civil Department were more than anticipated.

**D. 2.—Non-Departmental:**

|                        |   |        |           |           |    |           |
|------------------------|---|--------|-----------|-----------|----|-----------|
| <i>Non-voted</i> O. .. | } | —5,000 | —1,23,708 | —1,18,708 | .. | —1,18,708 |
| S. (e) —5,000          |   |        |           |           |    |           |

Relates to the Civil Department. The entire amount of the recoveries was adjusted in the March supplementary accounts. The recoveries adjusted under the subhead during 1928-29 amounted to Rs. 14,950 only and no approximate estimate was possible.

|                 |           |            |           |           |           |
|-----------------|-----------|------------|-----------|-----------|-----------|
| Voted . . . . . | —5,00,000 | —12,79,444 | —7,79,444 | —5,00,000 | —2,79,444 |
|-----------------|-----------|------------|-----------|-----------|-----------|

Relates to the Civil Department. Extra recoveries to the extent of Rs. 5,00,000 were anticipated. Heavier adjustments were made towards the closing months and after the close of the year.

(d) Sanctioned on 25th March.

(e) Sanctioned on 27th February.

| Major Head and Subhead. | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|-------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|

| Rs. | Rs. | Rs. | Rs. | Rs. |
|-----|-----|-----|-----|-----|
|-----|-----|-----|-----|-----|

**E.—Deduct.**—Commuted value of pensions financed from Ordinary Revenues :

|              |           |   |           |           |         |    |         |
|--------------|-----------|---|-----------|-----------|---------|----|---------|
| Non-voted O. | —1,30,000 | } | —6,15,000 | —5,63,039 | +51,961 | .. | +51,961 |
| " S. (f)     | —4,85,000 |   |           |           |         |    |         |

The expenditure recorded under the subhead represents the difference of the figures appearing under subheads B. and D. (Non-Departmental). The adjustment is made after the close of the year by the Government of India, Finance Department.

|       |   |   |           |          |           |           |           |
|-------|---|---|-----------|----------|-----------|-----------|-----------|
| Voted | . | . | —5,00,000 | 1,43,380 | +6,43,380 | +2,00,000 | +4,43,380 |
|-------|---|---|-----------|----------|-----------|-----------|-----------|

See E.—Non-voted.

|          |             |            |           |            |            |           |           |           |
|----------|-------------|------------|-----------|------------|------------|-----------|-----------|-----------|
| Totals { | Non-voted { | Gross      | .         | 15,52,000  | 19,25,192  | +3,73,192 | ..        | +3,73,192 |
|          |             | Deductions | .         | —8,14,000  | —9,05,324  | —91,324   | ..        | —91,324   |
|          |             | Net.       | .         | 7,38,000   | 10,19,868  | +2,81,868 | ..        | +2,81,868 |
|          | Voted . {   | Gross      | .         | 42,96,000  | 43,28,765  | +32,765   | +3,16,000 | —2,83,235 |
|          |             | Deductions | .         | —13,91,000 | —15,39,950 | —1,48,950 | —3,16,000 | +1,67,050 |
| Net      |             | .          | 29,05,000 | 27,88,815  | —1,16,185  | ..        | 1,16,185  |           |

#### NOTES.

1. The extra expenditure of Rs. 3,02,907 (non-voted) in the Military Department under subhead A 1—Departmental is mainly responsible for the total excess of Rs. 2,81,868 over the final appropriation of Rs. 7,38,000 in the Non-voted section of the Grant.

2. This is the fourth year in which the commutations have been charged to capital. The explanatory notes under the individual subheads indicate how violently the expenditure fluctuates.

(f) Sanctioned on 27th February.

## GRANT No. 95—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

| Major Head and Subhead.                                                                                                                                     | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal adjusted<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|----------------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                             | Rs.                     | Rs.                    | Rs.                   | Rs.                                                                  | Rs.                                     |
| Major Head " 57—Initial Expenditure on New Capital at Delhi "                                                                                               |                         |                        |                       |                                                                      |                                         |
| A.—Pay and Allowances other than Travelling Allowances :                                                                                                    |                         |                        |                       |                                                                      |                                         |
| A. 1.—Engineering Establish-<br>ment—Officers.                                                                                                              |                         |                        |                       |                                                                      |                                         |
| Non-voted O. 1,66,666                                                                                                                                       | 1,69,496                | 1,65,345               | —4,151                | —2,800                                                               | —1,351                                  |
| S. (a) 2,830                                                                                                                                                |                         |                        |                       |                                                                      |                                         |
| Voted . . . . .                                                                                                                                             | 84,893                  | 73,372                 | —11,521               | —12,396                                                              | +875                                    |
| Due to change in personnel necessitating classification of the pay charges of an officer from voted to non-voted.                                           |                         |                        |                       |                                                                      |                                         |
| A. 2.—Engineering Establish-<br>ment—Subordinates .                                                                                                         | 1,83,120                | 1,94,643               | +11,523               | +12,630                                                              | —1,107                                  |
| Additional appointments of certain Subordinates sanctioned during the course of the year and the payment of honoraria caused the excess.                    |                         |                        |                       |                                                                      |                                         |
| A. 3.—Specialist Officers                                                                                                                                   |                         |                        |                       |                                                                      |                                         |
| Non-voted O. 74,984                                                                                                                                         | 67,469                  | 74,523                 | +7,054                | +6,110                                                               | +944                                    |
| S. (b) —7,515                                                                                                                                               |                         |                        |                       |                                                                      |                                         |
| Due to grant of special pay and enhanced rate of pay.                                                                                                       |                         |                        |                       |                                                                      |                                         |
| Voted O. 45,330                                                                                                                                             | 58,830                  | 73,074                 | +14,244               | +14,745                                                              | —5                                      |
| S. (c) 13,500                                                                                                                                               |                         |                        |                       |                                                                      |                                         |
| The promotion of certain officers whose pay was charged to other heads, to the scale of specialist officers and the grant of special pay caused the excess. |                         |                        |                       |                                                                      |                                         |
| A. 4.—Office Establishments .                                                                                                                               | 4,04,660                | 4,09,956               | +5,296                | +8,967                                                               | —3,671                                  |
| Creation of additional posts of clerks was the cause of the excess.                                                                                         |                         |                        |                       |                                                                      |                                         |
| A. 5.—Other Establishments                                                                                                                                  |                         |                        |                       |                                                                      |                                         |
| Non-voted O. 31,950                                                                                                                                         | 34,477                  | 36,322                 | +1,845                | +1,930                                                               | —85                                     |
| S. (d) 2,527                                                                                                                                                |                         |                        |                       |                                                                      |                                         |
| Payment of an honorarium to an officer not contemplated in the original budget.                                                                             |                         |                        |                       |                                                                      |                                         |
| Voted . . . . .                                                                                                                                             | 4,03,797                | 3,92,603               | —11,194               | —13,346                                                              | +2,152                                  |

Promotion of an officer to the scale of specialist officer (Rs. 7,300) and less expenditure than anticipated (Rs. 3,900).

(a) Sanctioned as follows—6th February,—Rs. 13,500 ; 12th March,—Rs. 8,915 ; 31st March,—Rs. 7,515.

(b) Sanctioned on 31st March.

(c) Voted by the Legislative Assembly on 18th February.

(d) Sanctioned on 12th March.



| Major Head and Sub head.                                                                                                  | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|-----------------------------------------|
|                                                                                                                           | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                     |
| <b>B.—Travelling Allowance :</b>                                                                                          |                         |                        |                       |                                                        |                                         |
| B. 1.—Officers (including expenditure in England)                                                                         |                         |                        |                       |                                                        |                                         |
| Non-voted O. 27,600                                                                                                       | } 32,100                | 26,276                 | —5,824                | —5,800                                                 | —24                                     |
| S. (d) 4,500                                                                                                              |                         |                        |                       |                                                        |                                         |
| Due to less travelling.                                                                                                   |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                           | 27,000                  | 21,225                 | —5,775                | —6,500                                                 | +725                                    |
| See B. 1 Non-voted.                                                                                                       |                         |                        |                       |                                                        |                                         |
| B. 2.—Establishments                                                                                                      |                         |                        |                       |                                                        |                                         |
| Non-voted O. 800                                                                                                          | } 1,754                 | 2,145                  | +391                  | +400                                                   | —9                                      |
| S. (d) 954                                                                                                                |                         |                        |                       |                                                        |                                         |
| More travelling.                                                                                                          |                         |                        |                       |                                                        |                                         |
| Voted . . . . .                                                                                                           | 45,200                  | 46,614                 | +1,414                | +1,500                                                 | —86                                     |
| See B. 2. Non-voted.                                                                                                      |                         |                        |                       |                                                        |                                         |
| <b>C.—Commission Fees and Travelling Allowance of the English Architects (Messrs. Lutyens and Baker) :</b>                |                         |                        |                       |                                                        |                                         |
| C. 1.—Commission fees (including expenditure in England)                                                                  |                         |                        |                       |                                                        |                                         |
| O. 85,500                                                                                                                 | } 1,48,005              | 1,48,241               | +236                  | ..                                                     | +236                                    |
| S. (e) 62,505                                                                                                             |                         |                        |                       |                                                        |                                         |
| C. 2.—Travelling Allowance—                                                                                               |                         |                        |                       |                                                        |                                         |
| O. 5,000                                                                                                                  | } 2,549                 | 2,407                  | —142                  | —90                                                    | —52                                     |
| S. (f)—2,451                                                                                                              |                         |                        |                       |                                                        |                                         |
| C. 3.—Contingencies . . . . .                                                                                             | 500                     | 747                    | +247                  | +250                                                   | —3                                      |
| <b>D.—Supplies and Services and Contingencies :</b>                                                                       |                         |                        |                       |                                                        |                                         |
| D. 1.—Postage, Telegram and Telephone Charges . . . . .                                                                   | 23,000                  | 18,306                 | —4,694                | —5,000                                                 | +306                                    |
| Less expenditure than anticipated in the budget estimate which was based on the actual expenditure in previous years.     |                         |                        |                       |                                                        |                                         |
| D. 2.—Other Charges . . . . .                                                                                             | 50,000                  | 54,077                 | +4,077                | +5,000                                                 | —923                                    |
| Adjustment under this head of loss written off under the orders of the Government of India, was the main cause of excess. |                         |                        |                       |                                                        |                                         |
| <b>F—Works—Government House . . . . .</b>                                                                                 | 23,77,000               | 23,05,399              | —71,601               | —91,829                                                | +20,228                                 |

Non-arrival of certain electric fittings.

(c) Sanctioned on 12th March.

(e) Sanctioned as follows—12th March, Rs. 60,454; 31st March, Rs. 2,451. ~~2,451~~ C. P.

(f) Sanctioned on 31st March.

| Major Head and Subhead.                                                                                                                                                                                                                                                                          | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                  | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| G.—Works—Secretariats . . .                                                                                                                                                                                                                                                                      | 4,19,000                | 2,39,379               | —1,79,621             | —1,75,561                                              | —4,060                             |
| (1) Anticipated savings Rs. 1,50,000, (ii) less expenditure on extension courts than anticipated Rs. 25,561 and (iii) less payments in England than expected Rs. 4,060.                                                                                                                          |                         |                        |                       |                                                        |                                    |
| H.—Works—Legislative Chamber . .                                                                                                                                                                                                                                                                 | 5,58,000                | 5,31,356               | —26,644               | —20,499                                                | —6,145                             |
| Postponement of work regarding garages for Council Chamber for want of drawings and sanction.                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                    |
| I.—Works—Residential Buildings . .                                                                                                                                                                                                                                                               | 15,98,000               | 11,62,067              | —4,35,933             | —4,22,525                                              | —13,408                            |
| Anticipated savings 3,97,750, postponement of work due to change of design, and want of sanitary fittings 24,775, Petty savings 13,400. See EE.                                                                                                                                                  |                         |                        |                       |                                                        |                                    |
| J.—Works—Other Civil Buildings . .                                                                                                                                                                                                                                                               | 23,83,000               | 17,62,628              | —6,20,372             | —6,02,963                                              | —17,409                            |
| (i) Anticipated savings Rs. 5,00,000, (ii) delay in approval of samples and late receipt of drawings of the work of furnishing the Government House Rs. 76,972, (iii) change in the site of the Press Buildings Rs. 26,000 and (iv) less payment in England than anticipated Rs. 17,400. See EE. |                         |                        |                       |                                                        |                                    |
| K.—Works—Military Buildings . .                                                                                                                                                                                                                                                                  | 42,000                  | 77,632                 | +35,632               | +33,030                                                | +2,602                             |
| Unforeseen expenditure on works in progress and on new works not contemplated in the schedule of demands was the cause of the excess.                                                                                                                                                            |                         |                        |                       |                                                        |                                    |
| L.—Works—Communications . .                                                                                                                                                                                                                                                                      | 60,000                  | 44,290                 | —15,710               | —13,728                                                | —1,982                             |
| Construction of certain roads postponed owing to site having not been available.                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| M.—Works—Parks and Gardens (including recreation parks) . .                                                                                                                                                                                                                                      | 8,000                   | [40,285                | +32,285               | +34,896                                                | —2,611                             |
| See K.                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                    |
| N.—Works—Other Miscellaneous Public Improvements . . .                                                                                                                                                                                                                                           | 22,000                  | 17,830                 | —4,170                | —3,496                                                 | —674                               |
| Due to anticipated savings. See EE.                                                                                                                                                                                                                                                              |                         |                        |                       |                                                        |                                    |
| O.—Works—Electric Light and Power <sup>1</sup> . .                                                                                                                                                                                                                                               | 5,72,000                | 3,37,171               | —2,34,829             | —2,43,690                                              | +8,861                             |
| Anticipated savings 2,00,000; postponement of work of erection of new plant owing to non-development of site 34,829. See EE.                                                                                                                                                                     |                         |                        |                       |                                                        |                                    |
| P.—Works—Irrigation . . .                                                                                                                                                                                                                                                                        | 18,000                  | 20,680                 | +2,680                | +2,341                                                 | +339                               |
| Expenditure on new works not contemplated in the schedule of demands was the cause of excess.                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                    |
| Q.—Works—Storm Water Drains . .                                                                                                                                                                                                                                                                  | 1,20,000                | 76,921                 | —43,079               | —42,590                                                | —489                               |
| Due to anticipated savings. See EE.                                                                                                                                                                                                                                                              |                         |                        |                       |                                                        |                                    |

| Major Head and Subhead.   | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess<br>Saving | Net<br>+ reappro-<br>priation,<br>— withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|---------------------------|------------------------------|-----------------------------|------------------|-----------------------------------------------------------------|-----------------------------------------|
|                           | Rs.                          | Rs.                         | Rs.              | Rs.                                                             | Rs.                                     |
| R.—Works—Sewerage . . . . | 63,000                       | 68,074                      | +5,074           | +10,767                                                         | —5,693                                  |

Execution of certain works postponed last year was the cause of excess.

|                                     |          |        |         |         |        |
|-------------------------------------|----------|--------|---------|---------|--------|
| S.—Works—Water Supply . . . .       | 1,35,000 | 39,576 | —95,424 | —96,620 | +1,196 |
| Due to anticipated savings. See EE. |          |        |         |         |        |

|                                              |       |        |        |        |      |
|----------------------------------------------|-------|--------|--------|--------|------|
| T.—Works—Conservancy . . . .                 | 6,000 | 10,205 | +4,205 | +3,794 | +411 |
| Due to utilisation of last year's surrender. |       |        |        |        |      |

|                                     |          |          |        |        |      |
|-------------------------------------|----------|----------|--------|--------|------|
| U.—Tools and Plant . . . .          | 1,11,100 | 1,03,277 | —7,823 | —7,925 | +102 |
| Due to anticipated savings. See EE. |          |          |        |        |      |

V.—Stock and Suspense :

V. 1.—Stock :

V. 1 (1).—Charges—

|                 |            |           |           |           |         |
|-----------------|------------|-----------|-----------|-----------|---------|
| O. 6,00,000     | } 8,54,500 | 11,39,670 | +2,85,170 | +2,27,800 | +57,370 |
| S. (h) 2,54,500 |            |           |           |           |         |

Due to (i) more purchases than anticipated and adjustment through stock account of the value of materials purchased in advance of requirements, for His Excellency the Viceroy's House Rs. 2,27,800 (ii) adjustment of cost of timber issued for sawing and seasoning through the manufacture account Rs. 49,810 and other petty variations Rs. 7,560. [The system of providing gross grants (since discontinued from the year 1931-32), was the chief cause of variation under the sub-heads VI (1) and V3 (1)].

V. 3.—Other Suspense Accounts :

V. 3 (1).—Charges—

|                 |             |           |         |           |         |
|-----------------|-------------|-----------|---------|-----------|---------|
| O. 26,80,000    | } 36,07,000 | 35,23,012 | —83,988 | —1,60,300 | +76,312 |
| S. (h) 9,27,000 |             |           |         |           |         |

Charges for doors and windows fittings for Government House did not pass through Suspense Account but were debited direct to the work. [See remarks against V 1 (1)].

|                                     |          |        |           |           |        |
|-------------------------------------|----------|--------|-----------|-----------|--------|
| W. Works—Miscellaneous . . . .      | 1,67,000 | 49,280 | —1,17,720 | —1,23,078 | +5,358 |
| Due to anticipated savings. See EE. |          |        |           |           |        |

X.—Works—Maintenance during Construction :

|                                |        |          |           |           |        |
|--------------------------------|--------|----------|-----------|-----------|--------|
| X. 1.—Maintenance of Buildings | 80,000 | 1,98,323 | +1,18,323 | +1,10,860 | +7,463 |
|--------------------------------|--------|----------|-----------|-----------|--------|

Expenditure on unforeseen works not contemplated in the schedule of demands and greater expenditure on certain works than anticipated.

| Major Head and Subhead.                                                                                                                                                                                         | Final<br>Appropriation.            | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                 | Rs.                                | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| <b>X.—Works—Maintenance during Construction—concl'd.</b>                                                                                                                                                        |                                    |                        |                       |                                                        |                                    |
| X. 3.—Maintenance of Parks and Gardens . . . . .                                                                                                                                                                | 80,000                             | 61,778                 | —18,222               | —10,119                                                | —8,103                             |
| Due to anticipated savings. See EE.                                                                                                                                                                             |                                    |                        |                       |                                                        |                                    |
| X. 4.—Irrigation and Domestic Water Supply . . . . .                                                                                                                                                            | 30,000                             | 291                    | —29,709               | —21,922                                                | —7,787                             |
| Due to anticipated savings 21,922 and (ii) more credits than anticipated Rs. 7,700 See EE.                                                                                                                      |                                    |                        |                       |                                                        |                                    |
| X. 5.—Conservancy and Sanitation . . . . .                                                                                                                                                                      | 90,000                             | 1,53,729               | +63,729               | +51,030                                                | +12,699                            |
| Due to (i) less recoveries from the sewage farm area Rs. 17,899 (ii) more expenditure on certain works than anticipated Rs. 36,020 (iii) certain adjustment relating to the year 1926-27 to 1928-29, Rs. 9,810. |                                    |                        |                       |                                                        |                                    |
| X. 6.—Running expenses of Electric Power Plant for General Purposes . . . . .                                                                                                                                   | 2,000                              | 5,528                  | +3,528                | +5,340                                                 | —1,812                             |
| Expenditure on certain unforeseen works not contemplated in the schedule of demands was the cause of excess.                                                                                                    |                                    |                        |                       |                                                        |                                    |
| X. 7.—Running Expenses of Imperial Delhi Railway for general purposes. . . . .                                                                                                                                  | 3,000                              | 4,038                  | +1,038                | +1,000                                                 | +38                                |
| More expenditure than anticipated on the work renewal of Sal sleepers, dog spikes, etc.                                                                                                                         |                                    |                        |                       |                                                        |                                    |
| X. 8.—Other Charges . . . . .                                                                                                                                                                                   | 15,000                             | 20,708                 | +5,708                | +4,487                                                 | +1,221                             |
| More expenditure than anticipated on the upkeep of the Combined Hospital, New Delhi.                                                                                                                            |                                    |                        |                       |                                                        |                                    |
| Z.—Land Acquisitions . . . . .                                                                                                                                                                                  |                                    | 2,400                  | +2,400                | +2,400                                                 | ..                                 |
| Unforeseen adjustment of the cost of land surrendered by the Railway Department.                                                                                                                                |                                    |                        |                       |                                                        |                                    |
| <b>A. A.—Deduct—English Cost of Stores and Establishment :</b>                                                                                                                                                  |                                    |                        |                       |                                                        |                                    |
| Non-voted O. —1,33,000                                                                                                                                                                                          | } —1,10,400 —1,10,161 +239 .. +239 |                        |                       |                                                        |                                    |
| S. (i) 22,600                                                                                                                                                                                                   |                                    |                        |                       |                                                        |                                    |
| Voted . . . . .                                                                                                                                                                                                 | —4,57,000                          | —3,98,207              | +58,793               | +32,050                                                | +26,743                            |
| Mainly to less expenditure in England under Stores (Subhead C. C. 1.)                                                                                                                                           |                                    |                        |                       |                                                        |                                    |

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation,<br>withdrawal<br>or surrender. | Remainder<br>unadjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|--------------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rs.                     | Rs.                    | Rs.                   | Rs.                                                    | Rs.                                |
| B. B.— <i>Deduct</i> —Receipts and Recoveries on Capital Account:                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                        |                                    |
| B. B. 2.— <i>Deduct</i> —Refunds                                                                                                                                                                                                                                                                                                                                                                                                                       |                         |                        |                       |                                                        |                                    |
| <i>Non-voted</i> O. ..                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| S. (j) 17,000                                                                                                                                                                                                                                                                                                                                                                                                                                          | 17,000                  | 16,013                 | —987                  | ..                                                     | —987                               |
| Voted . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10,400                  | 898                    | —9,502                | —10,000                                                | +498                               |
| Due to wrong provision (for refund of house rent) under voted instead of under non-voted.                                                                                                                                                                                                                                                                                                                                                              |                         |                        |                       |                                                        |                                    |
| C. C.—Expenditure in England :                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |                        |                       |                                                        |                                    |
| C. C. 1.—Stores . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                | 4,28,000                | 3,61,399               | —66,601               | —47,000                                                | —19,601                            |
| Mainly due to liabilities carried forward to 1930-31.                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                    |
| C. C. 2.—Establishment                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| <i>Non-voted</i> O. 1,33,000                                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                    |
| S. (k) —23,360                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,09,640                | 1,09,166               | —474                  | ..                                                     | —474                               |
| Voted . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                          | 29,000                  | 33,631                 | +4,631                | +12,000                                                | —7,369                             |
| Represents excess (Rs. 13,090) in the estimate of the Secretary of State counter-balanced by saving (Rs. 8,459) in that of the High Commissioner. In the former case a re-appropriation of Rs. 17,000 was sanctioned towards the close of the year. In the latter case the larger part of the saving was due to the fact that only one officer received overseas pay during the year ; remainder represents provision for leave salaries not utilised. |                         |                        |                       |                                                        |                                    |
| D. D.—Loss by Exchange                                                                                                                                                                                                                                                                                                                                                                                                                                 |                         |                        |                       |                                                        |                                    |
| <i>Non-voted</i> O. —                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                        |                                    |
| S. (k) 760                                                                                                                                                                                                                                                                                                                                                                                                                                             | 760                     | 995                    | +235                  | ..                                                     | +235                               |
| See paragraph 48, Chapter III of the Report.                                                                                                                                                                                                                                                                                                                                                                                                           |                         |                        |                       |                                                        |                                    |
| Voted . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                          | ..                      | 3,177                  | +3,177                | +2,950                                                 | +227                               |
| See D. D. Non-voted.                                                                                                                                                                                                                                                                                                                                                                                                                                   |                         |                        |                       |                                                        |                                    |
| E. E.— <i>Deduct</i> —Probable Savings .                                                                                                                                                                                                                                                                                                                                                                                                               | —15,53,500              | ..                     | +15,53,500            | +15,53,500                                             | ..                                 |
| Not fully realised.                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                        |                                    |
| Totals .                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                        |                                    |
| <i>Non-voted</i> . . . .                                                                                                                                                                                                                                                                                                                                                                                                                               | 4,73,350                | 4,72,019               | —1,331                | ..                                                     | —1,331                             |
| Voted . . . .                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,31,58,000             | 1,32,80,295            | +1,22,295             | ..                                                     | +1,22,295                          |

(j) Sanctioned, 12th March.

(k) Sanctioned, 31st March.

\*This amount is more than that given in the Finance and Revenue Accounts of the Government of India for the year 1929-30 by Rs. 64,80,075. The difference is due to the fact that, in the Finance and Revenue Accounts, the figure relating to this Grant has been shown *net* while in the Appropriation Accounts it has been shown *gross*.

## NOTE.

The total expenditure for Works, Establishment and Tools and Plant is given below :—

|                                                                         | Gross.<br>Rs. | Net.<br>Rs. |
|-------------------------------------------------------------------------|---------------|-------------|
| Works expenditure (including Suspense, Tools and Plant, etc.) . . . . . | 1,19,93,127   | 73,00,444   |
| Acquisition of land taken up for the Project . . . . .                  | 2,400         | 1,689       |
| Refunds . . . . .                                                       | 16,911        | 16,911      |
| Establishment—                                                          |               |             |
| (i) Direct charges . . . . .                                            | 1,55,677      | 1,55,677    |
| (ii) Joint establishment charges . . . . .                              | 15,84,199     | 9,11,344    |
| Deduct—Receipts and recoveries on Capital Account . . . . .             | ..            | —11,13,826  |
| Total . . . . .                                                         | 1,37,52,314   | 72,72,239   |

## STORES ACCOUNT FOR THE YEAR 1929-30.

## Stock Proper.

|                                                                         | Rs.       |
|-------------------------------------------------------------------------|-----------|
| (i) Amount of opening balance . . . . .                                 | 15,80,577 |
| (ii) Value of stores received during the year . . . . .                 | 11,19,189 |
|                                                                         | 26,99,766 |
| (iii) Value of stores utilised, sold or otherwise disposed of . . . . . | 12,50,739 |
| (iv) Amount of closing balance . . . . .                                | 14,49,027 |

## Observations.

(a) The stock-in-hand on the 31st March 1930 was revalued to accord with the market prices except in cases of a few articles not available in the local market. The revised value comes to Rs. 14,39,003 which is less by about Rs. 10,000 than the book value (Rs. 14,49,000). To the book value should be added debits amounting to about Rs. 7,000 which would appear in the next year's account and the sum of about Rs. 9,000 profit outstanding against certain stores. The book value thus exceeds the revised value by about Rs. 26,000 which represents loss. This is in addition to the loss of about Rs. 28,000 already removed from the Stock Account. The total loss during the year comes to about Rs. 54,000 and is due to the following causes :—

|                                                                                                 | Rs.    |
|-------------------------------------------------------------------------------------------------|--------|
| (i) Due to the writing down of the issue rates so as to accord with the market prices . . . . . | 32,000 |
| (ii) Due to the disposal of surplus stores . . . . .                                            | 10,000 |
| (iii) Due to the disposal of unserviceable stores . . . . .                                     | 11,000 |
| (iv) Due to other causes . . . . .                                                              | 1,000  |
| Total . . . . .                                                                                 | 54,000 |

(b) The stores were verified departmentally and the Accounts Officer also exercised an independent test-check. No notable discrepancies were noticed.

(c) The Stock-in-hand is certified to include the following stores :—

|                                                                                                                       | Rs.      |
|-----------------------------------------------------------------------------------------------------------------------|----------|
| (1) Serviceable stores in excess of the requirements for the next 12 months . . . . .                                 | 3,29,000 |
| (2) Unserviceable stores of the value of . . . . .                                                                    | 6,0. 0   |
| (3) Stores surplus to the requirements of the Department . . . . .                                                    | 2,23,000 |
| (4) Electric fans and Regulators borne on stock but in use of the residential and non-residential buildings . . . . . | 5,27,000 |

E. W. GRINDAL,

*Accounts Officer, Central Accounts Office.*

I have examined the above account and certify as the result of my test audit, that in my opinion the account is correct.

D. N. MUKERJEE,

*Assistant Audit Officer, Delhi Experiments.*

#### MANUFACTURE ACCOUNT FOR 1929-30.

| Name of Account.                                                      | Opening balance. | Value received during the year. | Total         | Value utilized during the year. | Closing balance. |
|-----------------------------------------------------------------------|------------------|---------------------------------|---------------|---------------------------------|------------------|
|                                                                       | Rs.              | Rs.                             | Rs.           | Rs.                             | Rs.              |
| 1. Manufacture of bricks . . . . .                                    | —21,716          | 20,513                          | —1,203        | —1,203                          | ..               |
| 2. Collection of materials for electric distribution scheme . . . . . | 32               | .. —32                          | ..            | ..                              | ..               |
| <b>Total</b> . . . . .                                                | <b>—21,684</b>   | <b>20,481</b>                   | <b>—1,203</b> | <b>—1,203</b>                   | <b>..</b>        |

E. W. GRINDAL,

*Accounts Officer, Central Accounts Office.*

I have examined the above account and certify as the result of my test audit, that in my opinion the account is correct.

D. N. MUKERJEE,

*Assistant Audit Officer, Delhi Experiments.*

#### IMPORTANT COMMENTS.

##### *Control over Expenditure.*

The voted expenditure amounted to 132.80 lakhs against the grant of 131.58 lakhs resulting in an excess of about .9 per cent. In the previous three years there was a saving of 43 and 40 and 17 per cent. respectively and it will thus appear that there has been a considerable improvement in the matter of control over expenditure during the year.

##### *Irregularity in acceptance of contracts.*

2. It was noticed from the records of the Accounts Officer, Central Public Works Department, that during 1929-30, contracts were given to other than lowest tenderers in some 68 cases, and the aggregate of the contracts so accepted exceeded the lowest tenders by about Rs. 63,000. In most cases the lower tenders were rejected for the reason that the tenderers were not considered suitable or reliable for the kind of work to be executed.

The more important cases in which the lower tenders were rejected for some reasons other than the unsuitability or unreliability of the tenderers are summarised below :—

**Main reasons for rejection of lower tenders.**

- (1) Lowest tender 25 per cent., below estimated rates.

Accepted 0 per cent. . . .

Difference Rs. 4,811.

Work cannot be done at lower rates without sacrificing efficiency and specifications.

- (2) Lowest tender 30½ per cent., below estimated rates.

Accepted tender 17½ per cent. . .

Difference Rs. 3,666.

The rates of the lower tenders are too low to admit of good work.

- (3) Lowest tender 33½ per cent., below the estimated rates.

Accepted tender 10 per cent. . . .

Difference Rs. 3,110.

Ditto.

- (4) Lowest tender 21½ per cent., below estimated rates.

Accepted tender 15 per cent., below estimated rates.

Difference Rs. 2,189.

Good work cannot be done at less than 15 per cent. below estimated rates.

- (5) Lowest tender 19½ per cent., below estimated rates.

Accepted tender 10½ per cent., below estimated rates.

Difference Rs. 2,185.

Without sacrificing good work it is not possible to execute the work at less than 10 per cent. below the estimated rates.

- (6) Lowest tender Rs. 27,633 calculated at rates tendered for different items.

Accepted tender Rs. 28,701 calculated at rates tendered for different items.

Difference Rs. 1,068.

Tender of . . . accepted as he has a lot of labour at his command and he is the best contractor for this kind of work.



## GRANT No. 96.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

| Major Head and Subhead.                                                                                        | Final Appropriation. | Actual Expenditure. | Excess + Saving—. | Net reapprop-riation, withdrawal or surrender. + or —. | Remainder unadjusted + or —. |
|----------------------------------------------------------------------------------------------------------------|----------------------|---------------------|-------------------|--------------------------------------------------------|------------------------------|
|                                                                                                                | Rs.                  | Rs.                 | Rs.               | Rs.                                                    | Rs.                          |
| A.—Advances Repayable, India—Excluding all book-keeping adjustments and advances on which interest is charged: |                      |                     |                   |                                                        |                              |
| A. 1.—Civil Advances                                                                                           | 67,72,000            | 67,20,008           | —51,992           | +1,64,000                                              | —2,15,992                    |

In view of the demand for additional allotments [ (i) Rs. 2 lakhs in Madras for Advances to the Cinchona Department, (ii) 1 lakh in the Punjab for the Agricultural Department and (iii) 2 lakhs in Central Provinces for the purchase of food grains ] a re-appropriation of Rs. 1,64,000 was made from "A. 2.—Advances recoverable, Posts and Telegraphs". It, however, transpired that the local estimates were too generous which is responsible for the saving. The saving which is distributed as follows was partly counterbalanced by small excesses in other Provinces—Burma (Rs. 74 thousands), Bihar and Orissa (Rs. 38 thousands), United Provinces (Rs. 102 thousands) and Central Provinces (Rs. 35 thousands).

|                                                     |           |          |           |           |           |
|-----------------------------------------------------|-----------|----------|-----------|-----------|-----------|
| A. 2.—Advances Recoverable,<br>Posts and Telegraphs | 14,50,000 | 8,62,475 | —5,87,525 | —4,00,000 | —1,87,525 |
|-----------------------------------------------------|-----------|----------|-----------|-----------|-----------|

The original estimates were based on booked actuals, which it was learnt later, included book-keeping adjustments. The revised figure was accordingly reduced to Rs. 10,50,000 which also, however, proved rather high. The estimates are generally based on past actuals.

|                                                    |        |        |         |    |         |
|----------------------------------------------------|--------|--------|---------|----|---------|
| A. 3.—Advances Recoverable,<br>Military and Marine | 29,000 | 14,888 | —14,112 | .. | —14,112 |
|----------------------------------------------------|--------|--------|---------|----|---------|

As the actuals of the previous year were about Rs. 19,000 and as it was decided to treat advances covered by "Regimental and other loans" as interest free from 1929-30 (provision in respect of which was Rs. 10,000) the original estimate of Rs. 29,000 was not reduced.

|                                         |    |        |         |         |      |
|-----------------------------------------|----|--------|---------|---------|------|
| A. 4.—Advances Recoverable,<br>Railways | .. | 44,555 | +44,555 | +45,000 | —415 |
|-----------------------------------------|----|--------|---------|---------|------|

The expenditure represents charges for the payment of advances of pay to the Bombay, Baroda and Central India Railway staff on their transfer to the Railway Clearing Accounts Office, which was not foreseen. The expenditure was, however, met by re-appropriation.

|                                                                              |        |        |      |    |      |
|------------------------------------------------------------------------------|--------|--------|------|----|------|
| B.—Advances Repayable, England—<br>excluding all book-keeping<br>adjustments | 13,000 | 13,550 | +550 | .. | +550 |
|------------------------------------------------------------------------------|--------|--------|------|----|------|

## C.—Bronze Coinage Account:

|                                                     |          |          |           |           |         |
|-----------------------------------------------------|----------|----------|-----------|-----------|---------|
| C. 1.—Bronze Mintage Ac-<br>count—Purchase of metal | 5,05,000 | 6,05,074 | +1,00,074 | +1,12,000 | —11,926 |
|-----------------------------------------------------|----------|----------|-----------|-----------|---------|

As the price of copper went up during the year (from Rs. 59 estimated to Rs. 75 per cwt.), a re-appropriation of Rs. 1,12,000 was made to cover the anticipated excess expenditure. The actuals were less than the estimates, as the quantity of copper purchased, which depends on the Mints' programme of coinage with reference to requirements, did not come up to expectation.

| Major Head and Subhead. | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|-------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                         | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |

**C.—Bronze Coinage Account—contd.****C. 2.—Profit on Bronze Coinage  
Account—Charges for  
destruction of Coins**

|          |          |        |        |        |
|----------|----------|--------|--------|--------|
| 1,25,000 | 1,31,198 | +6,198 | —1,000 | +7,198 |
|----------|----------|--------|--------|--------|

The excess is due to a larger return of uncurrent coin to the Mints than was anticipated at the time of framing the estimates. The return of uncurrent coin to the Mints cannot be accurately gauged at any time.

**D.—Nickel Coinage Account:****D. 1.—Profit on Nickel Coinage  
Account:****D. 1 (1).—Charges for des-  
truction of coins**

|          |          |         |         |        |
|----------|----------|---------|---------|--------|
| 1,08,000 | 1,93,076 | +85,076 | +77,000 | +8,076 |
|----------|----------|---------|---------|--------|

See C. 2 above.

**D. 1 (2).—Loss on sale of  
surplus metal**

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 23,000 | 19,721 | —3,279 | +3,000 | —6,279 |
|--------|--------|--------|--------|--------|

Provision under the head represents loss on account of sale of nickel to the Army Department. As the actual loss is determined with reference to the market price at the time of transfer, the estimates under this head are necessarily tentative.

|       |           |           |           |    |           |
|-------|-----------|-----------|-----------|----|-----------|
| Total | 90,25,000 | 86,04,545 | —4,20,455 | .. | —4,20,455 |
|-------|-----------|-----------|-----------|----|-----------|

## GRANT No. 97.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1930, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Final<br>Appro-<br>priation. | Actual<br>Expendi-<br>ture. | Excess +<br>Saving —. | Net<br>reappro-<br>priation,<br>withdrawal<br>or surrender. | Remainder<br>un-<br>adjusted<br>+ or —. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------------------------|-----------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Rs.                          | Rs.                         | Rs.                   | Rs.                                                         | Rs.                                     |
| <b>A.—Loans and Advances by the Central Government :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              |                             |                       |                                                             |                                         |
| <b>A. 1.—Advances to the Provincial Loans Fund :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                       |                                                             |                                         |
| O. 11,63,83,000 }<br>S. (a) 27,00,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 11,90,83,000                 | 12,05,25,000                | +14,42,000            | ..                                                          | +14,42,000                              |
| The supplementary grant was obtained to make larger advances to the provincial Governments on account of floods, etc. The excess was due mainly to smaller re-payments by one of the provinces towards the close of the year and partly to overdrafts in two provinces which had to be converted into regular advances in the accounts of the year.                                                                                                                                                                                                                            |                              |                             |                       |                                                             |                                         |
| A. 2.—Loans to Shan States Federation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5,00,000                     | 5,00,000                    | ..                    | ..                                                          | ..                                      |
| <b>A. 3.—Loans to Indian States, Local Funds, etc.:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                       |                                                             |                                         |
| <b>A. 3 (1).—Loans to Indian States :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                              |                             |                       |                                                             |                                         |
| O. 1,45,34,000 }<br>S. (a) 47,28,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1,92,62,000                  | 2,03,31,817                 | +10,69,817            | +3,49,000                                                   | +7,20,817                               |
| Excess to the extent of Rs. 24,31,817 occurred in the Punjab chiefly in connection with the Sutlej Valley Project; this was partly counterbalanced by savings (Rs. 13,62,000) in the loan granted to the Bharatpur State and States in Bombay. The final excess represents the uncovered excess of Rs. 8,51,817 connected with the Sutlej Valley Project, partly counterbalanced by savings in (i) Assam (Rs. 99,000) owing to the loan granted to the Manipur State not having been drawn, and (ii) Bombay (Rs. 32,000) due to non-drawal of loans to the extent anticipated. |                              |                             |                       |                                                             |                                         |
| <b>A. 3 (2).—Loans to Land holders and other Notabilities :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                       |                                                             |                                         |
| O. 45,000 }<br>S. (a) 1,00,000 }                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,45,000                     | 1,23,880                    | —21,120               | +9,000                                                      | —30,120                                 |

Mainly to lesser advances drawn by Political pensioners in Burma (Rs. 8,000), in Bombay (Rs. 2,000), and in India (Rs. 20,000) than expected; this was partly counter-balanced by an excess of Rs. 9,000 in Bengal.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving —. | Net<br>reappropriation.<br>withdrawal or surrender. | Remainder<br>unadjusted<br>+ or —. |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|-----------------------|-----------------------------------------------------|------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Rs.                     | Rs.                    | Rs.                   | Rs.                                                 | Rs.                                |
| <b>A.—Loans and Advances by the Central Government :—<i>conld.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                         |                        |                       |                                                     |                                    |
| <b>A. 3.—Loans to Indian States, Local Funds, etc.—<i>conld.</i></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                        |                       |                                                     |                                    |
| A. 3 (4).—Regimental and other loans, Military .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 10,000                  | ..                     | —10,000               | —10,000                                             | ..                                 |
| Provision was made for payment of advances to British Units on first arrival in India for purchase of Mess equipment but it was ultimately decided by the Auditor General that these advances should be treated as Interest free.                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                     |                                    |
| A. 3 (5).—Advances under special laws .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20,000                  | 9,182                  | —10,818               | —9,000                                              | —1,818                             |
| The bulk of the anticipated savings was re-appropriated with reference to the trend of actuals. It was not thought expedient to reappropriate the entire savings anticipated.                                                                                                                                                                                                                                                                                                                                                                                                                      |                         |                        |                       |                                                     |                                    |
| A. 3 (6).—Advances to cultivators                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                         |                        |                       |                                                     |                                    |
| O. 5,16,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | } 9,66,000              | 14,41,527              | +4,75,527             | +4,84,000                                           | —8,473                             |
| S. (a) 4,50,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                     |                                    |
| The excess over the original grant was mainly due to larger expenditure in the North-West Frontier Province on account of damages caused by floods and partly to the failure of timely rains in Delhi and Baluchistan. A sum of Rs. 4,50,000 was re-appropriated by the Government of India, Finance Department, out of the Reserve provision of 10 lakhs and a Supplementary grant of Rs. 4,50,000 was sanctioned by the Legislature in February 1930 to meet excess expenditure in the North West Frontier Province. This however, proved too high and Rs. 75,000 was surrendered to Government. |                         |                        |                       |                                                     |                                    |
| A. 3 (7).—Miscellaneous Loans and Advances .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6,02,000                | 6,00,000               | —2,000                | —2,000                                              | ..                                 |
| A. 3 (8).—Loans to Port Funds.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                         |                        |                       |                                                     |                                    |
| O. 5,00,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | } 7,00,000              | 7,00,000               | ..                    | ..                                                  | ..                                 |
| S. (a) 2,00,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         |                        |                       |                                                     |                                    |
| <b>A. 4.—Loans to Government Servants :</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                         |                        |                       |                                                     |                                    |
| A. 4 (1).—House building Advances .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,87,000                | 15,32,663              | —6,54,397             | —1,92,000                                           | —3,61,397                          |

Savings occurred in almost all Provinces and Departments (India, Rs. 70,000 ; Madras, Rs. 14,000 ; Bombay, Rs. 45,000 ; Punjab, Rs. 58,000 ; Assam, Rs. 1,32,000 ; Burma, Rs. 87,000 ; Bihar, Rs. 19,000 ; Posts and Telegraphs, Rs. 57,000 ; Army, Rs. 76,000 ; and Railways, Rs. 1,20,000) and were due to the fact that the amounts certified by the Audit Officers were not sanctioned and paid in some cases, while in other cases certain instalments of payments only appeared in the accounts of the year.

| Major Head and Subhead.                                                                                                                                                                                                                                                                                                      | Final<br>Appropriation. | Actual<br>Expenditure. | Excess +<br>Saving — | Net<br>reappropriation,<br>withdrawal or<br>surrender. + | Remainder<br>unadjusted<br>or —. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|----------------------|----------------------------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                              | Rs.                     | Rs.                    | Rs.                  | Rs.                                                      | Rs.                              |
| A.—Loans and Advances by the Central Government:— <i>concl'd.</i>                                                                                                                                                                                                                                                            |                         |                        |                      |                                                          |                                  |
| A. 4.—Loans to Government Servants— <i>concl'd.</i>                                                                                                                                                                                                                                                                          |                         |                        |                      |                                                          |                                  |
| A. 4 (2).—Advances for purchase of Motor Cars .                                                                                                                                                                                                                                                                              | 39,18,000               | 36,33,172              | —2,84,828            | +76,330                                                  | —3,61,158                        |
| Of these savings Departmental Estimates are responsible for Rs. 2 lakhs as follows:—                                                                                                                                                                                                                                         |                         |                        |                      |                                                          |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | Rs.                                                      |                                  |
| Posts and Telegraphs . . . . .                                                                                                                                                                                                                                                                                               |                         |                        |                      | 47,000                                                   |                                  |
| Railway . . . . .                                                                                                                                                                                                                                                                                                            |                         |                        |                      | 52,000                                                   |                                  |
| Army . . . . .                                                                                                                                                                                                                                                                                                               |                         |                        |                      | 1,01,000                                                 |                                  |
| The balance is distributed over almost all the provinces.                                                                                                                                                                                                                                                                    |                         |                        |                      |                                                          |                                  |
| A. 4 (3).—Advances for purchase of other conveyances . . . . .                                                                                                                                                                                                                                                               | 6,40,000                | 4,56,528               | —1,83,472            | —49,000                                                  | —1,34,472                        |
| Saving due to lesser demands for advances than were anticipated.                                                                                                                                                                                                                                                             |                         |                        |                      |                                                          |                                  |
| A. 4 (4).—Passage Advances . . . . .                                                                                                                                                                                                                                                                                         | 2,08,000                | 82,032                 | —1,25,968            | —62,330                                                  | —63,638                          |
| Savings due to fewer demands for advances for passages in almost all the Provinces and Departments, the chief among them being Railway (Rs. 60,000), Posts and Telegraphs (Rs. 3,000), Madras (Rs. 14,000), United Provinces (Rs. 8,000), and Punjab (Rs. 25,000).                                                           |                         |                        |                      |                                                          |                                  |
| A. 4 (5).—Other Advances . . . . .                                                                                                                                                                                                                                                                                           | ..                      | 2,01,195               | +2,01,195            | +3,83,834                                                | —1,82,639                        |
| The expenditure under the head represents advances for flood relief in Assam. No provision was made in the Budget, as the expenditure was not foreseen. A sum of Rs. 3,83,834 was, however, reappropriated out of the Reserve provision of 10 lakhs, to meet the anticipated excess which however did not fully materialise. |                         |                        |                      |                                                          |                                  |
| B.—Reserve . . . . .                                                                                                                                                                                                                                                                                                         | 10,00,000               | ..                     | —10,00,000           | —9,52,834                                                | —47,166                          |
| The following allotments were sanctioned out of the Reserve provision of Rs. 10 lakhs:—                                                                                                                                                                                                                                      |                         |                        |                      |                                                          |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | Rs.                                                      |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (1) 84,000 to A. 3 (1).                                  |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (2) 9,000 to A. 3 (2).                                   |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (3) 4,65,000 to A. 3. (6).                               |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (4) 4,000 to A. 4 (1).                                   |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (5) 7,000 to A. 4 (3).                                   |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | (6) 3,83,834 to A. 4 (5).                                |                                  |
|                                                                                                                                                                                                                                                                                                                              |                         |                        |                      | 9,52,834                                                 |                                  |
| Total . . . . .                                                                                                                                                                                                                                                                                                              | 14,92,41,000            | 15,01,36,936           | +8,95,936            | —75,000                                                  | +9,70,936                        |

## NOTES.

Important variations occurred under the following subheads :—

| Sub-head.                                 | Grant.       | Excess +<br>or<br>savings—. |
|-------------------------------------------|--------------|-----------------------------|
|                                           | Rs.          | Rs.                         |
| A. 1.—Advances to Provincial Loans Fund . | 11,90,83,000 | + 14,42,000                 |
| A. 3 (1) Loans to Indian States . . .     | 1,92,62,000  | + 10,69,817                 |
| A. 3 (6)—Advances to cultivators . . .    | 9,66,000     | + 4,75,527                  |
| A. 4 (1)—House building advances . . .    | 21,87,000    | — 6,54,397                  |

The excess under the Sub-Head A. 1 mainly contributed to the excess under the Grant as a whole.

*Statement of Loans and Advances by the Central Government showing the amounts Advanced and Repaid during each financial year (from 1921-22 to 1929-30) and the Balances of such Loans, etc., at the commencement and close of each year.*

|               | Balance on<br>1st April. | Amount Advanced<br>during the year. | Amount Repaid<br>during the year. | Balance on<br>31st March. |
|---------------|--------------------------|-------------------------------------|-----------------------------------|---------------------------|
|               | Rs.                      | Rs.                                 | Rs.                               | Rs.                       |
| 1921-22 . . . | 9,08,72,250              | 33,59,848                           | 32,12,613                         | 9,10,19,486               |
| 1922-23 . . . | 9,10,19,482              | 12,07,493                           | 32,49,831                         | 8,89,77,144               |
| 1923-24 . . . | 8,89,77,143              | 44,39,340                           | 41,14,410                         | 8,93,02,073               |
| 1924-25 . . . | 8,93,02,073              | 1,62,37,818                         | 39,68,759                         | 10,15,71,131              |
| 1925-26 . . . | 1,17,51,42,264           | 9,92,89,477                         | 1,00,44,809                       | 1,26,43,86,872            |
| 1926-27 . . . | 1,26,38,76,025           | 7,43,00,785                         | 1,54,24,159                       | 1,32,17,52,651            |
| 1927-28 . . . | 1,32,47,04,214           | 8,80,55,035                         | 1,03,06,655                       | 1,40,24,52,594            |
| 1928-29 . . . | 1,40,24,52,592           | 13,54,94,668                        | 82,70,618                         | 1,52,96,76,642            |
| 1929-30 . . . | 1,52,96,76,918           | 15,01,37,013                        | 7,81,25,597                       | 1,60,16,88,334            |

## IMPORTANT COMMENTS.

*House building advances.*

Advances for the construction or purchase of houses are granted to Government servants stationed at places where houses are not easily available or where high rents prevail. An investigation was conducted to ascertain if the purpose for which these advances are given is frustrated by Government servants either by permanently letting the houses or by mortgaging them or by otherwise disposing of them except in order to purchase another house or on their transfer from the station. Confidential enquiries made in respect of 176 Government servants who repaid their advances during 1926-27 and 1927-28 disclosed that one Government servant sold his house in 1924 while he fully repaid his advance only in 1927, that 3 others had let their houses presumably to make a profit, that 11 others had mortgaged their houses, one while the first mortgage to Government stood, that two others did not build a house but refunded the advance, one of them in instalments spread over a year, and that one clerk who took an advance and built a house jointly with a private individual subsequently sold his share at a profit after some litigation with his partner regarding the house. The results of the investigation were reported to the Local Government which made a rule that no house built with a Government advance could be transferred except on the official's transfer or removal from the station without Government's

previous sanction. In cases of such transfer they ruled that Government may order the recovery of the whole outstanding advance with interest.\*

*Loan to the Bahawalpur Durbar in connection with the expenditure on the Sutlej Valley Project.*

2. The Secretary of State for India has sanctioned the grant of a loan to the Bahawalpur Durbar to enable the Durbar to meet their share of expenditure on the Sutlej Valley Project. In November 1924, it was estimated that the maximum amount of the loan would be Rs. 200 lakhs. This estimate was subsequently revised and the Secretary of State's sanction limiting the aggregate amount of the loan to Rs. 427 lakhs was obtained in September 1926.

(ii) Under the terms of the agreement the capital expenditure incurred on the Project on behalf of the Bahawalpur State is debitable to the loan account, to which can be added the interest charges on the loan if not paid by the Durbar in cash. The Government of India have since decided that the current expenses incurred on the Project (such as working expense of channels, etc.) might be debited to the loan account up to a monthly limit of Rs. 2 lakhs not exceeding in the aggregate the amount of the interest already paid by the Durbar in cash. The privilege was made use of by the Durbar for the period from April 1929 to July 1930 and Rs. 20,14,368 on account of maintenance expenses on the project have been included in the loan account against the interest realized in cash in previous years which amounted to Rs. 49,81,816.

(iii) Further the expenditure incurred by the N. W. Railway for the construction of Railways in connection with the Project is also debited to the loan account. The construction of a Railway from Bahawalnagar to Phulra is included in the Project, and the Government of India have decided that expenditure on the construction of the Fort Abbas Rohatwali Hotwala section of the Fort Abbas Khanpur Railway at the cost of the Bahawalpur Durbar through the Agency of the N. W. Railway may also be included in the loan scheme of the Durbar's share of the Sutlej Valley Project.

(iv) The sanction of the Secretary of State to the grant of the loan was obtained as far back as September 1926 and the limit fixed by him of 427 lakhs, was exceeded by the end of the year following (i.e., 1927-28) when the loan figure amounted to Rs. 484 lakhs. The work is still in progress and the aggregate debit against the loan up to the end of 31st March 1930 amounted to Rs. 810 lakhs. The peak of the debt is estimated at Rs. 10,95 lakhs (nearly 3 times the amount originally sanctioned by the Secretary of State). To this amount should be added the charges on account of the construction on the Railways connected with the scheme. In view of the fact that the limit for the loan fixed by the Secretary of State has been exceeded during the last 3 years and that further payments to the loan are still being made which are likely to amount to 200 per cent. more than the original sanction, it is essential that immediate steps should be taken to obtain formal sanction to regularise the excess.†

\* Accountant General, Central Provinces.  
† Accountant General, Punjab.

*Provincial Loans Fund.*

3. No audit comments could be offered in the last report on the Report of the Government of India on the working of the Provincial Loans Fund during 1928-29 as the Report was not then published.

The Report was subsequently issued and scrutinised. Subject to the remarks, below, the Report has been found to satisfy the rules governing the administration of the Provincial Loans Fund.

Paragraph 9 of the Government of India, Finance Department Resolution No. 1250-F., dated the 25th March 1925 requires that "no advance will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenue sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, does not apply to pre-Reform Irrigation debt".

All the Provincial Accountants General, except the Accountant General, Bombay, certified that these conditions were duly fulfilled in 1928-29. The Accountant General, Bombay, however, intimated that the loan raised in the open market for the Bombay Development Department, according to the terms on which it was raised would begin to be repayable from the year 1935.

Similarly all the Provincial Accountants General, with the exception of the Accountant General, Bombay, who was unable to give the requisite certificate in respect of advances taken for the Lloyd Barrage Scheme (see also paragraph 9 of the Government Report) certified that the Government of India had prescribed the conditions for the repayment of all new advances made from the Fund, and also of all advances outstanding at the time of the institution of the Fund, other than the debt relating to Irrigation Works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme and that these conditions were duly fulfilled during the year 1928-29.

(ii) The report of the Government of India on the working of the Provincial Loans Fund during 1929-30 has not yet been issued. Any comments on this report which it is found necessary to make will, therefore, appear in the next report on Appropriation Accounts.





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